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SPECIAL CONSULAR REPORTS.

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TARIFFS OF FOREIGN COUNTRIES.

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VOL. XVI.

Part III—ASIA, AFRICA, AUSTRALASIA,  
AND POLYNESIA.

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REPORTS FROM DIPLOMATIC AND CONSULAR OFFICERS IN ANSWER  
TO INSTRUCTIONS FROM THE DEPARTMENT OF STATE.

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Issued from the Bureau of Foreign Commerce,  
Department of State.

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WASHINGTON:  
GOVERNMENT PRINTING OFFICE.  
1899.



## PUBLICATIONS OF THE BUREAU OF FOREIGN COMMERCE.<sup>1</sup>

The publications of the Bureau of Foreign Commerce, Department of State, are:

- I.—**COMMERCIAL RELATIONS**, being the annual reports of consular officers on the commerce, industries, navigation, etc., of their districts.

- II.—**CONSULAR REPORTS**, issued monthly, and containing miscellaneous reports from diplomatic and consular officers.

- III.—**ADVANCE SHEETS, CONSULAR REPORTS**, issued daily, except Sundays and legal holidays, for the convenience of the newspaper press, commercial and manufacturing organizations, etc.

- IV.—**EXPORTS DECLARED FOR THE UNITED STATES**, issued quarterly, and containing the declared values of exports from the various consular districts to the United States for the preceding three months.

- V.—**SPECIAL CONSULAR REPORTS**, containing series of reports from consular officers on particular subjects, made in pursuance to instructions from the Department.

Following are the special publications issued by the Bureau prior to 1890:

Labor in Europe, 1878, one volume; Labor in Foreign Countries, 1884, three volumes; Commerce of the World and the Share of the United States Therein, 1879; Commerce of the World and the Share of the United States Therein, 1880-81; Declared Exports for the United States, First and Second Quarters, 1883; Declared Exports for the United States, Third and Fourth Quarters, 1883; Cholera in Europe in 1884, 1885; Trade Guilds of Europe, 1885; The Licorice Plant, 1885; Forestry in Europe, 1887; Emigration and Immigration, 1885-86 (a portion of this work was published as CONSULAR REPORTS No. 73, for the month of April, 1887); Rice Pounding in Europe, 1887; Sugar of Milk, 1887; Wool Scouring in Belgium, 1887; Cattle and Dairy Farming in Foreign Countries, 1888 (issued first in one volume, afterwards in two volumes); Technical Education in Europe, 1888; Tariffs of Central America and the British West Indies, 1890.

The editions of all these publications, except Tariffs in Central America, etc., are exhausted, and the Department is therefore unable to supply copies.

In 1890 the Department decided to publish reports on special subjects in separate form, to be entitled **SPECIAL CONSULAR REPORTS**. There are now the following **SPECIAL CONSULAR REPORTS**:

*Vol. 1 (1890).*—Cotton Textiles in Foreign Countries, Flies in Spanish America, Carpet Manufacture in Foreign Countries, Malt and Beer in Spanish America, and Fruit Culture in Foreign Countries.

*Vol. 2 (1890 and 1891).*—Refrigerators and Food Preservation in Foreign Countries, European Emigration, Olive Culture in the Alpes Maritimes, and Beet-Sugar Industry and Flax Cultivation in Foreign Countries.

*Vol. 3 (1891).*—Streets and Highways in Foreign Countries.

*Vol. 4 (1891).*—Port Regulations in Foreign Countries.

*Vol. 5 (1891).*—Canals and Irrigation in Foreign Countries.

*Vol. 6 (1891 and 1892).*—Coal and Coal Consumption in Spanish America, Gas in Foreign Countries, and India Rubber.

*Vol. 7 (1892).*—The Slave Trade in Foreign Countries and Tariffs of Foreign Countries.

*Vol. 8 (1892).*—Fire and Building Regulations in Foreign Countries.

*Vol. 9 (1892 and 1893).*—Australian Sheep and Wool and Vagrancy and Public Charities in Foreign Countries.

*Vol. 10 (1894).*—Lead and Zinc Mining in Foreign Countries and Extension of Markets for American Flour.

*Vol. 11 (1894).*—American Lumber in Foreign Markets.

*Vol. 12 (1895).*—Highways of Commerce.

*Vol. 13 (1896 and 1897).*—Money and Prices in Foreign Countries.

*Vol. 14 (1898).*—The Drug Trade in Foreign Countries.

*Vol. 15 (1898 and 1899).*—Part I. Soap Trade in Foreign Countries; Screws, Nuts, and Bolts in Foreign Countries; Argols in Europe, Rabbits and Rabbit Furs in Europe, Cultivation of Ramie in Foreign Countries. Part II. Sericulture and Silk Weaving; Cultivation of the English Walnut.

*Vol. 16 (1899).*—Tariffs of Foreign Countries—Part I. Europe. Part II. America.

Of these **SPECIAL CONSULAR REPORTS**, Australian Sheep and Wool, Cotton Textiles in Foreign Countries, Flies in Spanish America, Fire and Building Regulations, Gas in Foreign Countries, Highways of Commerce, Lead and Zinc Mining, Malt and Beer in Spanish America, Port Regulations, Refrigerators and Food Preservation, and Vagrancy, etc., are exhausted, and no copies can be supplied by the Department.

Of the monthly **CONSULAR REPORTS**, many numbers are exhausted or so reduced that the Department is unable to accede to requests for copies. Of the publications of the Bureau available for distribution, copies are mailed to applicants without charge. In view of the scarcity of certain numbers, the Bureau will be grateful for the return of any copies of the monthly or special reports which recipients do not care to retain. Upon notification of willingness to return such copies, the Department will forward franking labels to be used in lieu of postage in the United States, Canada, the Hawaiian Islands, and Mexico.

Persons receiving **CONSULAR REPORTS** regularly, who change their addresses, should give the old as well as the new address in notifying the Bureau of the fact.

In order to prevent confusion with other Department bureaus, all communications relating to consular reports should be carefully addressed, "Chief, Bureau of Foreign Commerce, Department of State, Washington, U. S. A."

<sup>1</sup> Formerly Bureau of Statistics. Name changed to Bureau of Foreign Commerce by order of the Secretary of State, July 1, 1897.

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SPECIAL CONSULAR REPORTS.

Pol. Econ.  
S. Trade

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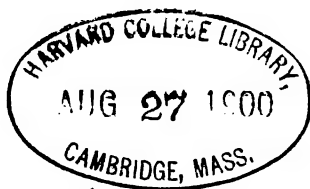
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Department of State.



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1899.

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From 56102



The Dept. of State



## EXPLANATORY.

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A clause in the general deficiency bill of July 19, 1897, authorized the Department of State to print a compilation of the tariffs of foreign countries, and on July 29, 1897, a circular signed by the Acting Secretary of State, Mr. Adee, was mailed to the diplomatic representatives of the United States in foreign countries and the consular officers resident in countries where there were no diplomatic representatives, instructing them to obtain, with the least possible delay, copies of the tariffs of the several countries, customs regulations, and bounty legislation relating to the export of domestic products and transmit them to the Department, as printed in the original official publications, with accurate translations where the matter was printed in foreign languages. The earlier publication of these tariffs has been impracticable because of the labor entailed upon diplomatic and consular officers in translating the tariffs and customs regulations and reducing weights and moneys to United States equivalents, and the omission of some officers to transmit to the Department tariffs in either their original or translated forms, entailing the necessity of supplying such deficiencies. For this purpose tariffs published by the International Tariffs Customs Bureau of Brussels and old tariffs published by the Bureau of the American Republics and by the Department of State were used as bases, all subsequent changes being incorporated therein from such official data as could be obtained. All foreign moneys have been reduced to United States equivalents, except in case of currencies so fluctuating that such reductions would be of no lasting value.

Instead of issuing these tariffs in one volume, as was done in the case of the publication by the Department in 1892 (*Tariffs of Foreign Countries, Special Consular Reports, vol. 7*), it has been considered more convenient and useful to issue them in three parts, viz: 1, Europe; 2, America; 3, Asia, Africa, Australasia, and Polynesia.

In most cases an alphabetical index, by articles and tariff numbers, follows the tariff schedules. Where such is not the case, classes of goods with tariff numbers covering the same are given, the aim being to enable the importer and exporter to find the information sought with the least possible delay or trouble.

It need hardly be stated that owing to continual tariff and customs changes in the greater number of the countries this publication is only to be relied upon to date, but if those interested will watch the monthly consular reports as they are issued they will be enabled to keep fully posted in regard to this important and intricate subject. The United States ministers and consuls are instructed to immediately report all tariff and customs changes within their respective jurisdictions, and such changes are at once published upon their receipt at the Department.

BUREAU OF FOREIGN COMMERCE,

*December 1, 1899.*



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## VALUES OF FOREIGN COINS AND CURRENCIES.<sup>1</sup>

The following statements show the valuation of foreign coins, as given by the Director of the United States Mint and published by the Secretary of the Treasury, in compliance with the first section of the act of March 3, 1873, viz: "That the value of foreign coins, as expressed in the money of account of the United States, shall be that of the pure metal of such coin of standard value," and that "the value of the standard coins in circulation of the various nations of the world shall be estimated annually by the Director of the Mint, and be proclaimed on the 1st day of January by the Secretary of the Treasury."

In compliance with the foregoing provisions of law, annual statements were issued by the Treasury Department, beginning with that issued on January 1, 1874, and ending with that issued on January 1, 1890. Since that date, in compliance with the act of October 1, 1890, these valuation statements have been issued quarterly, beginning with the statement issued on January 1, 1891.

The fact that the market exchange value of foreign coins differs in many instances from that given by the United States Treasury has been repeatedly called to the attention of the Bureau of Foreign Commerce. An explanation of the basis of the quarterly valuations was asked from the United States Director of the Mint, and under date of February 7, 1898, Mr. R. E. Preston made the following statement:

"When a country has the single gold standard, the value of its standard coins is estimated to be that of the number of grains fine of gold in them, 480 grains being reckoned equivalent to \$20.67 in United States gold, and a smaller number of grains in proportion. When a country has the double standard, but keeps its full legal-tender silver coins at par with gold, the coins of both gold and silver are calculated on the basis of the gold value.

"The value of the standard coins of countries with the single silver standard is calculated to be that of the average market value of the pure metal they contained during the three months preceding the date of the proclamation of their value in United States gold by the Secretary of the Treasury. The value of the gold coins of silver-standard countries is calculated at that of the pure gold they contain, just as if they had the single gold standard.

"These valuations are used in estimating the values of all foreign merchandise exported to the United States. The value of the Indian rupee, although calculated according to law at the value of the pure metal contained therein, has a commercial value above the value of the silver bullion; consequently the value for customs purposes is determined in each case by the consular certificates attached to the invoice of exports from that country to the United States."

The following statements, running from January 1, 1874, to January 1, 1899, have been prepared to assist in computing the values, in American money, of the trade, prices, values, wages, etc., of and in foreign countries, as given in consular and other reports. The series of years are given, so that computations may be made for each year in the proper money values of such year. In hurried computations, the reductions of foreign currencies into American currency, no matter for how many years, are too often made on the bases of latest valuations. When it is taken into account that the ruble of Russia, for instance, fluctuated from 77.17 cents in 1874 to 37.4 cents in April, 1897, such computations are wholly misleading. All computations of values, trade, wages, prices, etc., of and in the "fluctuating-currency countries" should be made in the values of their currencies in each year up to and including 1890, and in the quarterly valuations thereafter.

To meet typographical requirements, the quotations for the years 1876, 1877, 1879, 1881, 1882, and 1891-1895 are omitted, these years being selected as showing the least fluctuations when compared with years immediately preceding and following.

To save unnecessary repetition, the estimates of valuations are divided into three classes, viz: (A) Countries with fixed currencies; (B) countries with fluctuating currencies, and (C) quarterly valuations of fluctuating currencies.

<sup>1</sup> Corrected to July 1, 1899.

## A.—Countries with fixed currencies.

The following official (United States Treasury) valuations of foreign coins do not include "rates of exchange."

Countries.	Standard.	Monetary unit.	Value in United States gold.	Coins.
Argentine Republic <sup>1</sup> .	Gold and silver.	Peso.....	\$0.96, 5	Gold—Argentine (\$4.82, 4) and $\frac{1}{2}$ Argentine; silver—peso and divisions.
Austria-Hungary <sup>2</sup> ...	Gold.....	Crown.....	.20, 3	Gold—20 crowns (\$4.05, 2) and 10 crowns.
Belgium.....	Gold and silver.	Franc.....	.19, 3	Gold—10 and 20 franc pieces; silver—5 francs.
Brazil.....	Gold.....	Milreis.....	.54, 6	Gold—5, 10, and 20 milreis; silver— $\frac{1}{2}$ , 1, and 2 milreis.
British North America (except Newfoundland).	.....do.....	Dollar.....	1.00	
British Honduras.....	.....do.....	.....do.....	1.00	
Chile.....	.....do.....	Peso.....	.36, 5	Gold—escudo (\$1.25), doubloon (\$3.65), and condor (\$7.30); silver—peso and divisions.
Costa Rica.....	.....do.....	Colou.....	.46, 5	Gold—2, 5, 10, and 20 colons; silver—5, 10, 25, and 50 centismos.
Cuba.....	Gold and silver.	.....do.....	.92, 6	Gold—doubloon (\$5.01, 7); silver—peso (50 cents).
Denmark.....	Gold.....	Crown.....	.26, 8	Gold—10 and 20 crowns.
Egypt.....	.....do.....	Pound (100 piastres).	4.94, 3	Gold—10, 20, 50, and 100 piasters; silver—1, 2, 10, and 20 piasters.
Finland.....	.....do.....	Mark.....	.19, 3	Gold—10 and 20 marks (\$1.93 and \$3.85, 9)
France.....	Gold and silver.	Franc.....	.19, 3	Gold—5, 10, 20, 50, and 100 francs; silver—5 francs.
Germany.....	Gold.....	Mark.....	.22, 8	Gold—5, 10, and 20 marks.
Great Britain.....	.....do.....	Pound sterling..	4.86, 6 $\frac{1}{2}$	Gold—sovereign (pound sterling) and half sovereign.
Greece.....	Gold and silver.	Drachma.....	.19, 3	Gold—5, 10, 20, 50, and 100 drachmas; silver—5 drachmas.
Haiti.....	.....do.....	Gourde.....	.96, 5	Silver—gourde.
Italy.....	.....do.....	Lira.....	.19, 3	Gold—5, 10, 20, 50, and 100 lire; silver—5 lire.
Japan <sup>3</sup> .....	Gold.....	Yen.....	.49, 8	Gold—1, 2, 5, 10, and 20 yen.
Liberia.....	.....do.....	Dollar.....	1.00	
Netherlands <sup>4</sup> .....	Gold and silver.	Florin.....	.40, 2	Gold—10 florins; silver— $\frac{1}{2}$ , 1, and 2 $\frac{1}{2}$ florins.
Newfoundland.....	Gold.....	Dollar.....	1.01, 4	Gold—\$2 (\$2.02, 7).
Portugal.....	.....do.....	Milreis.....	1.08	Gold—1, 2, 5, and 10 milreis.
Russia <sup>5</sup> .....	.....do.....	Ruble.....	.51, 5	Gold—imperial (\$7.71, 8), $\frac{1}{2}$ imperial (\$3.80), and 1 rubel; silver— $\frac{1}{2}$ , $\frac{1}{4}$ , and 1 ruble.
Spain.....	Gold and silver.	Peseta.....	.19, 3	Gold—25 pesetas; silver—5 pesetas.
Sweden and Norway.	Gold.....	Crown.....	.26, 8	Gold—10 and 20 crowns.
Switzerland.....	Gold and silver.	Franc.....	.19, 3	Gold—5, 10, 20, 50 and 100 francs; silver—5 francs.
Turkey.....	Gold.....	Piaster.....	.04, 4	Gold—25, 50, 100, 200, and 500 piasters.
Uruguay.....	.....do.....	Peso.....	1.03, 4	Gold—peso; silver—peso and divisions.
Venezuela.....	Gold and silver.	Bollivar.....	.19, 3	Gold—5, 10, 20, 50, and 100 bolivars; silver—5 bolivars.

<sup>1</sup>In 1874-75 the gold standard prevailed.

<sup>2</sup>The gold standard was adopted Oct. 1, 1892. (See Consular Reports, No. 147, p. 623.) Values are still, however, frequently expressed in the florin or guilder, which is worth 2 crowns, or 40.6 cents.

<sup>3</sup>Gold standard adopted Oct. 1, 1897. (See Consular Reports No. 201, p. 259.)

<sup>4</sup>See note to table of fluctuating currencies.

<sup>5</sup>For an account of the adoption of the gold standard, see Review of the World's Commerce, 1896-97, p. 254.

## B.—Countries with fluctuating currencies, 1874–1890.

Countries.	Standard.	Monetary unit.	Value in terms of the United States gold dollar on January 1—					
			1874.	1875.	1878.	1880.	1883.	1884.
Austria-Hungary <sup>1</sup> ...	Silver.....	Florin.....	\$0.47, 6	\$0.45, 3	\$0.45, 3	\$0.41, 3	\$0.40, 1	\$0.39, 8
Bolivia.....	do.....	Dollar until 1880; boliviano thereafter.	.96, 5	.96, 5	.96, 5	.83, 6	.81, 2	.80, 6
Central America.....	do.....	Peso.....	.96, 5	.91, 8	.91, 8	.83, 6	.....	.....
China.....	do.....	Haikwan tael.	1.61	1.61	.....	.....	.....	.....
Colombia.....	do.....	Peso.....	.96, 5	.96, 5	.96, 5	.83, 6	.81, 2	.80, 6
Ecuador.....	do.....	do.....	.96, 5	.91, 8	.91, 8	.83, 6	.81, 2	.80, 6
Egypt <sup>2</sup> .....	Gold.....	Pound (100 piasters).	.....	.....	4.97, 4	4.97, 4	4.90	4.90
India.....	Silver.....	Rupce.....	.45, 8	.43, 6	.43, 6	.39, 7	.38, 6	.38, 3
Japan.....	(Gold.....)	Yen.....	.99, 7	.99, 7	.99, 7	.99, 7	.....	.....
	(Silver.....)		.....	.....	.....	.....	.87, 6	.86, 9
Mexico.....	do.....	Dollar.....	1.04, 7½	.99, 8	.99, 8	.90, 9	.88, 2	.87, 5
Netherlands <sup>3</sup> .....	Gold and silver.	Florin.....	.40, 5	.38, 5	.38, 5	.40, 2	.....	.....
Peru.....	Silver.....	Sol.....	.92, 5	.91, 8	.91, 8	.83, 6	.81, 2	.80, 6
Russia.....	do.....	Ruble.....	.77, 17	.73, 4	.73, 4	.66, 9	.65	.64, 5
Tripoli.....	do.....	Mahbub of 20 piasters.	.87, 09	.82, 9	.82, 9	.74, 8	.73, 3	.72, 7

Countries.	Standard.	Monetary unit.	Value in terms of the United States gold dollar on January 1—					
			1885.	1886.	1887.	1888.	1889.	1890.
Austria-Hungary <sup>1</sup> ...	Silver.....	Florin.....	\$0.39, 3	\$0.37, 1	\$0.35, 9	\$0.34, 5	\$0.33, 6	\$0.42
Bolivia.....	do.....	Dollar until 1880; boliviano thereafter.	.79, 5	.75, 1	.72, 7	.69, 9	.68	.85
Central America.....	do.....	Peso.....	.....	.....	.....	.69, 9	.68	.85
Colombia.....	do.....	do.....	.79, 5	.75, 1	.72, 7	.69, 9	.68	.85
Ecuador.....	do.....	do.....	.79, 5	.75, 1	.72, 7	.69, 9	.68	.85
Egypt <sup>2</sup> .....	Gold.....	Pound (100 piasters).	4.90	4.90	4.94, 3	4.94, 3	4.94, 3	4.94, 3
India.....	Silver.....	Rupce.....	.37, 8	.35, 7	.34, 6	.32, 2	.32, 3	.40, 4
Japan.....	(Gold.....)	Yen.....	.....	.....	.99, 7	.99, 7	.99, 7	.99, 7
	(Silver.....)		.85, 8	.81	.78, 4	.75, 3	.73, 4	.91, 7
Mexico.....	do.....	Dollar.....	.86, 4	.81, 6	.79	.75, 9	.73, 9	.92, 3
Peru.....	do.....	Sol.....	.79, 5	.75, 1	.72, 7	.69, 9	.68	.85
Russia.....	do.....	Ruble.....	.63, 6	.60, 1	.58, 2	.55, 9	.54, 4	.68
Tripoli.....	do.....	Mahbub of 20 piasters.	.71, 7	.67, 7	.65, 6	.63	.61, 4	.76, 7

<sup>1</sup> The silver standard prevailed in Austria-Hungary up to 1892. The law of August 2 of that year (see Consular Reports, No. 147, p. 623) established the gold standard.

<sup>2</sup> The Egyptian pound became fixed in value at \$4.94, 3 in 1887.

<sup>3</sup> The Netherlands florin fluctuated up to the year 1880, when it became fixed at 40.2 cents.

## C.—Quarterly valuations of fluctuating currencies.

Countries.	Monetary unit.	1895.				1896.				1897.
		Jan. 1.	Apr. 1.	July 1.	Oct. 1.	Jan. 1.	Apr. 1.	July 1.	Oct. 1.	
Bolivia ..	Silver boliviano.	\$0.45, 5	\$0.44, 1	\$0.48, 6	\$0.48, 6	\$0.49, 1	\$0.49, 3	\$0.49, 7	\$0.49	\$0.47, 4
Central America	Silver peso.....	.45, 5	.44, 1	.48, 6	.48, 6	.49, 1	.49, 3	.49, 7	.49	.47, 4
China...	Amoy tael .....									.79, 3
	Canton tael .....									.79
	Cheefoo tael .....	.70, 4	.68, 3	.75, 1	.75, 2	.75, 9	.76, 3	.76, 9		.75, 8
	Chinkiang tael .....									.77, 4
	Fuchau tael .....									.73, 3
	Haikwan tael .....	.74, 9	.75, 6	.80	.80	.80, 8	.81, 2	.81, 9		.80, 6
	Hankau tael .....									.74, 2
	Ningpo tael .....									.76, 2
	Niuchwang tael .....									.74, 3
	Shanghai tael .....	.67, 3	.65, 2	.71, 8	.71, 8	.72, 5	.72, 9	.73, 5		.72, 4
	Swatow tael .....									.73, 2
	Takao tael .....									.79, 8
Colombia	Tientsin tael .....	.71, 4	.69, 2	.78, 1	.76, 2	.76, 9	.77, 3	.78		.76, 8
	Silver peso.....	.45, 5	.44, 1	.48, 6	.48, 6	.49, 1	.49, 3	.49, 7		.49
Ecuador ..	do .....	.45, 5	.44, 1	.48, 6	.48, 6	.49, 1	.49, 3	.49, 7		.49
India <sup>1</sup> ..	Silver rupee .....	.21, 6	.21	.23, 1	.23, 1	.23, 3	.23, 4	.23, 6		.22, 3
Japan <sup>2</sup> ..	Silver yen .....	.49, 1	.47, 6	.52, 4	.52, 4	.52, 9	.53, 2	.53, 2		.52, 8
Mexico ..	Silver dollar .....	.49, 5	.47, 9	.52, 8	.52, 8	.53, 3	.56, 6	.54		.53, 2
Persia ..	Silver kranj .....			.08, 9	.09	.09, 1	.09, 2	.09, 2		.09
Peru .....	Silver sol .....	.45, 5	.44, 1	.48, 6	.48, 6	.49, 1	.49, 3	.49, 7		.49
Russia ..	Silver ruble .....	.36, 4	.35, 3	.38, 9	.38, 9	.39, 5	.39, 5	.39, 8		.39, 2
Tripoli ..	Silver mahbub .....	.41, 1	.39, 8	.43, 8	.43, 8	.44, 3	.44, 5	.44, 9		.44, 2

Countries.	Monetary unit.	1897.			1898.			1899.		
		Apr. 1.	July 1.	Oct. 1.	Jan. 1.	Apr. 1.	July 1.	Oct. 1.	Jan. 1.	Apr. 1.
Bolivia ..	Silver boliviano.	\$0.46, 8	\$0.44, 3	\$0.41, 2	\$0.42, 4	\$0.40, 9	\$0.41, 8	\$0.43, 7	\$0.43, 9	\$0.44, 3
Central America	Silver peso.....	.46, 5	.44, 3	.41, 2	.41, 4	.40, 9	.41, 8	.43, 6	.43, 9	.44, 3
China...	Amoy tael .....	.75, 7	.71, 7	.66, 4	.68, 5	.66, 2	.67, 6	.70, 6	.71	.70, 2
	Canton tael .....	.75, 5	.71, 5	.66, 4	.68, 3	.66	.67, 4	.70, 4	.70, 8	.70
	Cheefoo tael .....	.72, 4	.68, 6	.63, 7	.65, 5	.63, 3	.64, 6	.67, 5	.67, 9	.67, 2
	Chinkiang tael .....	.73, 9	.70	.65, 1	.66, 9	.64, 6	.66	.69	.69, 2	.68, 6
	Fuchau tael .....	.70	.66, 3	.61, 6	.63, 4	.61, 2	.62, 5	.65, 3	.65, 6	.65
	Haikwan tael .....	.77	.73, 1	.67, 8	.69, 7	.67, 3	.68, 8	.71, 8	.72, 2	.71, 4
	Hankau tael .....	.70, 8	.67, 1	.62, 3	.64, 1	.61, 9	.63, 2	.66	.66, 4	.65, 7
	Ningpo tael .....	.72, 8	.68, 9	.64	.64, 3	.63	.65	.67, 9	.68, 2	.67, 5
	Niuchwang tael .....	.71	.67, 2	.62, 5	.65, 9	.62	.63, 4	.66, 2	.66, 5	.65, 9
	Shanghai tael .....	.69, 1	.65, 5	.60, 8	.62, 6	.60, 4	.61, 7	.64, 5	.64, 8	.64, 1
	Swatow tael .....	.69, 9	.66, 2	.61, 5	.62, 6	.61, 1	.62, 4	.65, 2	.65, 5	.64, 9
	Takao tael .....	.76, 2	.72, 2	.67	.66	.66, 6	.68	.71	.71, 4	.70, 7
Colombia	Tientsin tael .....	.73, 4	.69, 5	.64, 6	.66, 4	.64, 1	.65, 5	.68, 4	.68, 8	.68
	Silver peso.....	.46, 8	.44, 3	.41, 2	.42, 4	.40, 9	.41, 8	.43, 6	.43, 9	.44, 3
Ecuador ..	do .....	.46, 8	.44, 3	.41, 2	.42, 4	.40, 9	.41, 8	.43, 6	.43, 9	.44, 3
India <sup>1</sup> ..	Silver rupee .....	.22, 2	.21, 1	.19, 6	.20, 1	.19, 1	.19, 9	.20, 7	.20, 8	.20, 6
Japan <sup>2</sup> ..	Silver yen .....	.50, 5								.49, 8
Mexico ..	Silver dollar .....	.50, 8	.48, 2	.44, 6	.46	.44, 4	.45, 4	.47, 4	.47, 7	.48, 1
Persia ..	Silver kranj .....	.08, 6	.08, 2	.07, 6	.07, 8	.07, 5	.07, 7	.08	.08, 1	.08
Peru .....	Silver sol .....	.46, 8	.44, 3	.41, 2	.42, 4	.40, 9	.41, 8	.43, 6	.43, 9	.44, 3
Russia <sup>2</sup> ..	Silver ruble .....	.37, 4								

<sup>1</sup> The commercial value of the rupee to be determined by consular certificate.<sup>2</sup> See footnote, table of fixed currencies.

## FOREIGN WEIGHTS AND MEASURES.

The following table embraces only such weights and measures as are given from time to time in Consular Reports and in Commercial Relations:

*Foreign weights and measures, with American equivalents.*

Denominations.	Where used.	American equivalents.
Almude.....	Portugal.....	4.422 gallons.
Ardeb.....	Egypt.....	7.6907 bushels.
Are.....	Metric.....	0.02471 acre.
Arabe.....	Paraguay.....	25 pounds.
Arratel or libra.....	Portugal.....	1.011 pounds.
Arroba (dry).....	Argentine Republic.....	25.3175 pounds.
Do.....	Brazil.....	32.38 pounds.
Do.....	Cuba.....	25.3664 pounds.
Do.....	Portugal.....	32.38 pounds.
Do.....	Spain.....	25.36 pounds.
Do.....	Venezuela.....	25.4024 pounds.
Arroba (liquid).....	Cuba, Spain, and Venezuela.....	4.263 gallons.
Arshine.....	Russia.....	28 inches.
Arshine (square).....	do.....	5.44 square feet.
Artel.....	Morocco.....	1.12 pounds.
Baril.....	Argentine Republic and Mexico.....	20.0787 gallons.
Barrel.....	Malta (customs).....	11.4 gallons.
Do.....	Spain (raisins).....	100 pounds.
Berkovets.....	Russia.....	361.12 pounds.
Bongkal.....	India.....	832 grains.
Bouw.....	Sumatra.....	7,096.5 square meters.
Bu.....	Japan.....	0.1 inch.
Butt (wine).....	Spain.....	140 gallons.
Cafiso.....	Malta.....	5.4 gallons.
Candy.....	India (Bombay).....	529 pounds.
Do.....	India (Madras).....	500 pounds.
Cantar.....	Morocco.....	113 pounds.
Do.....	Syria (Damascus).....	575 pounds.
Do.....	Turkey.....	124.7036 pounds.
Cantaro (cantar).....	Malta.....	175 pounds.
Carga.....	Mexico and Salvador.....	300 pounds.
Catty.....	China.....	1.333 $\frac{1}{3}$ (1 $\frac{1}{3}$ ) pounds.
Do <sup>1</sup> .....	Japan.....	1.31 pounds.
Do.....	Java, Siam, and Malacca.....	1.35 pounds.
Do.....	Sumatra.....	2.12 pounds.
Centaro.....	Central America.....	4.2631 gallons.
Center.....	Bremen and Brunswick.....	117.5 pounds.
Do.....	Darmstadt.....	110.24 pounds.
Do.....	Denmark and Norway.....	110.11 pounds.
Do.....	Nuremberg.....	112.43 pounds.
Do.....	Prussia.....	113.44 pounds.
Do.....	Sweden.....	93.7 pounds.
Do.....	Vienna.....	123.5 pounds.
Do.....	Zollverein.....	110.24 pounds.
Do.....	Double or metric.....	220.46 pounds.
Chih.....	China.....	14 inches.
Coyan.....	Sarawak.....	3,098 pounds.
Do.....	Siam (Koyan).....	2,667 pounds.
Cuadra.....	Argentine Republic.....	4.2 acres.
Do.....	Paraguay.....	78.9 yards.
Do.....	Paraguay (square).....	8,077 square feet.
Do.....	Uruguay.....	Nearly 2 acres.
Cubic meter.....	Metric.....	35.3 cubic feet.
Cwt. (hundred weight).....	British.....	112 pounds.
Desiatine.....	Russia.....	2,6967 acres.
Do.....	Spain.....	1,599 bushels.
Drachme.....	Greece.....	Half ounce.
Egyptian weights and measures.....	(See Consular Reports, No. 144.)	

<sup>1</sup> More frequently called "kin." Among merchants in the treaty ports it equals 1.33 $\frac{1}{3}$  pounds avoirdupois.

*Foreign weights and measures, with American equivalents—Continued.*

Denominations.	Where used.	American equivalents.
<b>Fanega (dry)</b> .....	Central America .....	1.5745 bushels.
Do .....	Chile .....	2.575 bushels.
Do .....	Cuba .....	1.599 bushels.
Do .....	Mexico .....	1.54728 bushels.
Do .....	Morocco .....	Strike fanega, 70 lbs.; full fanega, 118 lbs.
Do .....	Uruguay (double) .....	7.776 bushels.
Do .....	Uruguay (single) .....	3.888 bushels.
Do .....	Venezuela .....	1.599 bushels.
<b>Fanega (liquid)</b> .....	Spain .....	16 gallons.
<b>Feddán</b> .....	Egypt .....	1.03 acres.
<b>Frail (raisins)</b> .....	Spain .....	50 pounds.
<b>Frasco</b> .....	Argentine Republic .....	2.5096 quarts.
Do .....	Mexico .....	2.5 quarts.
<b>Fuder</b> .....	Luxemburg .....	204.17 gallons.
<b>Garnice</b> .....	Russian Poland .....	0.88 gallon.
<b>Gram</b> .....	Metric .....	15.432 grains.
<b>Hectare</b> .....	do .....	2.471 acres.
<b>Hectoliter:</b>		
Dry .....	do .....	2.838 bushels.
Liquid .....	do .....	26.417 gallons.
<b>Joch</b> .....	Austria-Hungary .....	1.422 acres.
<b>Ken</b> .....	Japan .....	6 feet.
<b>Kilogram (kilo)</b> .....	Metric .....	2.2046 pounds.
<b>Kilometer</b> .....	do .....	0.621376 mile.
<b>Klafter</b> .....	Russia .....	216 cubic feet.
<b>Koku</b> .....	Japan .....	4.9629 bushels.
<b>Korree</b> .....	Russia .....	3.5 bushels.
<b>Last</b> .....	Belgium and Holland .....	85.134 bushels.
Do .....	England (dry malt) .....	82.52 bushels.
Do .....	Germany .....	2 metric tons (4,480 lbs.).
Do .....	Prussia .....	112.29 bushels.
Do .....	Russian Poland .....	1½ bushels.
Do .....	Spain (salt) .....	4,760 pounds.
<b>League (land)</b> .....	Paraguay .....	4,633 acres.
<b>Li</b> .....	China .....	2,115 feet.
<b>Libra (pound)</b> .....	Castilian .....	7,100 grains (troy).
Do .....	Argentine Republic .....	1.0127 pounds.
Do .....	Central America .....	1.043 pounds.
Do .....	Chile .....	1.014 pounds.
Do .....	Cuba .....	1.0161 pounds.
Do .....	Mexico .....	1.01465 pounds.
Do .....	Peru .....	1.0143 pounds.
Do .....	Portugal .....	1.011 pounds.
Do .....	Uruguay .....	1.0143 pounds.
Do .....	Venezuela .....	1.0161 pounds.
<b>Liter</b> .....	Metric .....	1.0567 quarts.
<b>Livre (pound)</b> .....	Greece .....	1.1 pounds.
Do .....	Guiana .....	1.0791 pounds.
<b>Load</b> .....	England (timber) .....	Square, 50 cubic feet; unhewn, 40 cubic feet; inch planks, 600 super- ficial feet.
<b>Manzana</b> .....	Costa Rica .....	1½ acres.
Do .....	Nicaragua and Salvador .....	1.727 acres.
<b>Mare</b> .....	Bolivia .....	0.507 pound.
<b>Maund</b> .....	India .....	82½ pounds.
<b>Meter</b> .....	Metric .....	39.37 inches.
<b>Mil</b> .....	Denmark .....	4.68 miles.
Do .....	Denmark (geographical) .....	4.61 miles.
<b>Milla</b> .....	Nicaragua and Honduras .....	1.1493 miles.
<b>Morgen</b> .....	Prussia .....	0.63 acre.
<b>Oke</b> .....	Egypt .....	2.7225 pounds.
Do .....	Greece .....	2.84 pounds.
Do .....	Hungary .....	3.0817 pounds.
Do .....	Turkey .....	2.85418 pounds.
Do .....	Hungary and Wallachia .....	2.5 pints.
<b>Pic</b> .....	Egypt .....	2½ inches.
<b>Picul</b> .....	Borneo and Celebes .....	135.64 pounds.
Do .....	China, Japan, and Sumatra .....	133½ pounds.
Do .....	Java .....	185.1 pounds.
Do .....	Philippine Islands (hemp) .....	139.45 pounds.
Do .....	Philippine Islands (sugar) .....	140 pounds.
<b>Pie</b> .....	Argentine Republic .....	0.9478 foot.
Do .....	Castile .....	0.91407 foot.
<b>Pik</b> .....	Turkey .....	27.9 inches.
<b>Pood</b> .....	Russia .....	36.112 pounds.
<b>Pund (pound)</b> .....	Denmark and Sweden .....	1.102 pounds.
<b>Quarter</b> .....	Great Britain .....	8.252 bushels.
Do .....	London (coal) .....	36 bushels.
Quintal .....	Argentine Republic .....	101.42 pounds.
Do .....	Brazil .....	130.06 pounds.

*Foreign weights and measures, with American equivalents—Continued.*

Denominations.	Where used.	American equivalents.
Quintal.....	Castile, Chile, Mexico, and Peru.....	101.61 pounds.
Do.....	Greece.....	123.2 pounds.
Do.....	Newfoundland (fish).....	112 pounds.
Do.....	Paraguay.....	100 pounds.
Do.....	Syria.....	125 pounds.
Do.....	Metric.....	220.46 pounds.
Rottle.....	Palestine.....	6 pounds.
Do.....	Syria.....	5½ pounds.
Sagen.....	Russia.....	7 feet.
Salm.....	Malta.....	490 pounds.
Se.....	Japan.....	0.02451 acre.
Seer.....	India.....	1 pound 13 ounces.
Shaku.....	Japan.....	11.9305 inches.
Sho.....	do.....	1.6 quarts.
Standard (St. Petersburg).....	Lumber measure.....	165 cubic feet.
Stone.....	British.....	14 pounds.
Suerte.....	Uruguay.....	2,700 cuadras (see Cuadra).
Sun.....	Japan.....	1.193 inches.
Tael.....	Cochin China.....	590.75 grains (troy).
Tan.....	Japan.....	0.25 acres.
To.....	do.....	2 pecks.
Ton.....	Space measure.....	40 cubic feet.
Tonde (cereals).....	Denmark.....	3.94783 bushels.
Tondeland.....	do.....	1.36 acres.
Tsubo.....	Japan.....	6 feet square.
Tsun.....	China.....	1.41 inches.
Tunna.....	Sweden.....	4.5 bushels.
Tunnland.....	do.....	1.22 acres.
Vara.....	Argentine Republic.....	34.1208 inches.
Do.....	Castile.....	0.914117 yard.
Do.....	Central America.....	32.87 inches.
Do.....	Chile and Peru.....	33.367 inches.
Do.....	Cuba.....	33.384 inches.
Do.....	Curaçao.....	33.375 inches.
Do.....	Mexico.....	33 inches.
Do.....	Paraguay.....	34 inches.
Do.....	Venezuela.....	33.384 inches.
Vedro.....	Russia.....	2.707 gallons.
Vergees.....	Isle of Jersey.....	71.1 square rods.
Verst.....	Russia.....	0.663 mile.
Vlocka.....	Russian Poland.....	41.98 acres.

## METRIC WEIGHTS AND MEASURES.

## Metric weights:

Milligram ( $\frac{1}{1000}$  gram) equals 0.0154 grain.  
 Centigram ( $\frac{1}{100}$  gram) equals 0.1543 grain.  
 Decigram ( $\frac{1}{10}$  gram) equals 1.5432 grains.  
 Gram equals 15.432 grains.  
 Decagram (10 grams) equals 0.3527 ounce.  
 Hectogram (100 grams) equals 3.5274 ounces.  
 Kilogram (1,000 grams) equals 2.2046 pounds.  
 Myriagram (10,000 grams) equals 22.046 pounds.  
 Quintal (100,000 grams) equals 220.46 pounds.  
 Millier or tonnea—ton (1,000,000 grams) equals 2,204.6 pounds.

## Metric dry measures:

Milliliter ( $\frac{1}{1000}$  liter) equals 0.061 cubic inch.  
 Centiliter ( $\frac{1}{100}$  liter) equals 0.6102 cubic inch.  
 Deciliter ( $\frac{1}{10}$  liter) equals 6.1022 cubic inches.  
 Liter equals 0.908 quart.  
 Decaliter (10 liters) equals 9.08 quarts.  
 Hectoliter (100 liters) equals 2.838 bushels.  
 Kiloliter (1,000 liters) equals 1.308 cubic yards.

## Metric liquid measures:

Milliliter ( $\frac{1}{1000}$  liter) equals 0.0388 fluid ounce.  
 Centiliter ( $\frac{1}{100}$  liter) equals 0.338 fluid ounce.  
 Deciliter ( $\frac{1}{10}$  liter) equals 0.845 gill.  
 Liter equals 1.0567 quarts.  
 Decaliter (10 liters) equals 2.6418 gallons.  
 Hectoliter (100 liters) equals 26.418 gallons.  
 Kiloliter (1,000 liters) equals 264.18 gallons.



**Metric measures of length :**

Millimeter ( $\frac{1}{1000}$  meter) equals 0.0394 inch.

Centimeter ( $\frac{1}{100}$  meter) equals 0.3937 inch.

Decimeter ( $\frac{1}{10}$  meter) equals 3.937 inches.

Meter equals 39.37 inches.

Decameter (10 meters) equals 393.7 inches.

Hectometer (100 meters) equals 328 feet 1 inch.

Kilometer (1,000 meters) equals 0.62137 mile (3,280 feet 10 inches).

Myriameter (10,000 meters) equals 6.2137 miles.

**Metric surface measures :**

Centare (1 square meter) equals 1,550 square inches.

Are (100 square meters) equals 119.6 square yards.

Hectare (10,000 square meters) equals 2.471 acres.

## INSTRUCTION TO DIPLOMATIC AND CONSULAR OFFICERS.

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DEPARTMENT OF STATE,  
Washington, July 29, 1897.

*To the diplomatic officers of the United States and to the consular officers of the United States in countries where there are no diplomatic representatives.*

GENTLEMEN: The general deficiency act, approved July 19, 1897, authorizes the Department of State to print a compilation of the tariffs of foreign countries. It is the desire of the Department to obtain, with the least possible delay, accurate copies, in English, of the tariff laws of all the countries of the world, together with an intelligent synopsis of the customs regulations actually in force. You are therefore requested to forward to the Department, as soon as practicable, a copy of the tariff, including export duties, if any, as well as import duties, the customs regulations, and any bounty legislation relating to export of domestic products in the country or countries to which you are accredited. The matter asked for should be sent as printed in the language of the country, with an accurate translation, unless it be already in English.

The Department hopes to be able to publish the compilation by the 1st of December next, in order that it may be available for the use of members of Congress at the coming session.<sup>1</sup>

Respectfully, yours,

ALVEY A. ADEE,  
*Acting Secretary.*

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<sup>1</sup> As far as was practicable, the information has been supplied to members of Congress in advance of publication.



# TARIFFS OF FOREIGN COUNTRIES.

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## ASIA.

### BRITISH ASIA.

(1, Aden; 2, British India; 3, Ceylon; 4, Straits Settlements.)

#### 1. ADEN.

For all practical purposes Aden is a free port, and there are no import or export duties levied on merchandise generally. There are restrictions on a few articles, however. Wines, spirits, and malt liquors are regulated under the Indian abkari act; the importation of opium is absolutely prohibited; arms and ammunition can only be imported under permission granted by the political resident, and an excise is levied on salt at the rate of 1 rupee per 140 pounds whether imported or exported.

There are no bounty regulations on any domestic articles exported from this port.

I send by this mail as part of this report the by-laws of the Aden Port Trust, in which will be found all the rules and regulations in regard to the trade of this place and the tolls, rates, and charges levied on all goods whether imported or exported.

W. W. MASTERSON, *Consul.*

ADEN, *September 15, 1897.*

10635—2

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Scale of tolls, rates, and charges sanctioned under section 40 (1) Aden port trust act, 1888.

[Rs=rupees; a=anna; p=pie. The anna is one-sixteenth of a rupee; the pie is one-fourth of the anna. The value of the rupee is too fluctuating for reduction to American currency to be of any permanent use in computation. On April 1, 1898, the United States Treasury estimated the rupee at 19.4 cents, which would be 1.275 cents for the anna, and 0.00319 cent for the pie.]

Item.	Description of goods.	Tolls, rates, and charges per—	Scale of toll on the landing and shipping of goods from and in seagoing vessels and vessels not being seagoing vessels, respectively, at any place within the port of Aden.		Scale of rates for the use of wharves, quays, jetties, storages, and piers belonging to the trustees of the port of Aden.		Scale of rates for the storing and keeping of goods in premises belonging to the trustees of the port of Aden. Rent per week or part of a week.	Scale of charges for the removal of goods lying on the wharf for a period over the free days allowed and removed to the warehouse at the instance of the board, in addition to the actual amount of coolie, cart, or camel hire incurred in the removal.
			Tolls.		Wharfage fees.			
			On landing.	On shipping.	On landing.	On shipping.		
1	2	3	4	5	6	7	8	9
	Animals, living:		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1	Horses.....	Head	1 0 0	1 0 0	0 2 0	0 2 0		
2	Mules.....	do	0 4 0	0 4 0	0 1 0	0 1 0		
3	Asses.....	do	0 2 0	0 2 0	0 0 6	0 0 6		
4	Camels and ponies.....	do	0 4 0	0 4 0	0 1 0	0 1 0		
5	Wild beasts.....	do	2 0 0	2 0 0	0 8 0	0 8 0	Special.	Special.
6	All other sorts of horned cattle.	do	Free.	Free.	0 0 6	0 0 6		
7	Goats and sheep.....	do	Free.	Free.	0 0 1	0 0 1		
8	Alkali.....	Ton	0 3 4	0 3 4	0 3 4	0 3 4	0 3 4	0 3 4
	Building materials:							
9	Asphalt.....	do	0 4 0	0 4 0	0 4 0	0 4 0	0 4 0	0 4 0
10	Cement.....	do	0 4 0	0 4 0	0 4 0	0 4 0	0 4 0	0 4 0
11	Chalk.....	do	0 4 0	0 4 0	0 3 0	0 4 0	0 4 0	0 4 0
12	Clay.....	do	0 4 0	0 4 0	0 4 0	0 4 0	0 4 0	0 4 0
13	Bricks and tiles, foreign	1,000	0 8 0	0 8 0	0 8 0	0 8 0	0 8 0	0 8 0
14	Bricks and tiles, country	1,000	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0
15	Boats, European.....	Each	1 0 0	1 0 0	0 8 0	0 8 0	0 8 0	0 8 0
16	Canoes.....	do	0 4 0	0 4 0	0 2 0	0 2 0	0 2 0	0 2 0
17	Cabinet ware and furniture.	Piece	0 1 0	0 1 0	0 0 6	0 0 6	0 0 6	0 0 6
18	Canes, rattans, bamboos ..	Bundle	0 0 6	0 0 6	0 0 3	0 0 3	0 0 3	0 0 3
	Carriages, carts, of all sorts:							
19	4-wheeled carriage.....	Each	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0	1 0 0
20	2-wheeled carriage.....	do	0 8 0	0 8 0	0 4 0	0 4 0	0 4 0	0 4 0
21	Cart, hand, or barrows.....	do	0 4 0	0 4 0	0 2 0	0 2 0	0 2 0	0 2 0
22	Coals, patent fuel, and coke imported for use of the importers.	Ton	0 2 0	Free.	0 2 0	0 2 0	Special.	Special.
23	Coal, patent fuel, and coke imported for sale.	do	0 4 0	Free.	0 2 0	0 2 0	Special.	Special.
24	Charcoal.....	Maud	0 0 3	0 0 3	0 0 3	0 0 3	0 0 3	0 0 3
25	Cotton and cotton piece goods and other cotton fabrics of sorts.	Cases or bales.	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0
26	Coffee.....	Package	0 1 0	0 1 0	0 0 6	0 0 6	0 0 6	0 0 6
27	Cocoanuts, husked and unhusked.	1,000	0 8 0	0 8 0	0 2 0	0 2 0	0 2 0	0 2 0
28	Coir and cordage.....	Cwt	0 0 6	0 0 6	0 0 6	0 0 6	0 0 6	0 0 6
29	Dates.....	do	0 0 3	0 0 3	0 0 3	0 0 3	0 0 3	0 0 3
30	Earthenware (country).....	Corgas	0 0 3	0 0 3	0 0 3	0 0 3	0 0 3	0 0 3
31	Feathers.....	Package	0 4 0	0 4 0	0 2 0	0 2 0	0 2 0	0 2 0
32	Fruits and vegetables, fresh.	do	Free.	Free.	Free.	Free.	Special.	Special.
33	Flour, grain, pulse, and seeds of all sorts.	Ton	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0

Scale of tolls, rates, and charges sanctioned under section 40 (1) Aden port trust act, 1888—Continued.

Item.	Description of goods.	Tolls, rates, and charges per—	Scale of toll on the landing and shipping of goods from and in seagoing vessels and vessels not being seagoing vessels, respectively, at any place within the port of Aden.		Scale of rates for the use of wharves, quays, jetties, storages, and piers belonging to the trustees of the port of Aden.		Scale of rates for the storing and keeping of goods in premises belonging to the trustees of the port of Aden. Rent per week or part of a week.	Scale of charges for the removal of goods lying on the wharf for a period over the free days allowed and removed to the warehouse at the instance of the board, in addition to the actual amount of coolie, cart, or camel hire incurred in the removal.
			Tolls.		Wharfage fees.			
			On landing.	On shipping.	On landing.	On shipping.		
1	2	3	4	5	6	7	8	9
24	Gum and resin .....	Cwt .....	Rs. a. p. 0 1 0	Rs. a. p. 0 1 0	Rs. a. p. 0 0 6	Rs. a. p. 0 0 6	Rs. a. p. 0 0 6	Rs. a. p. 0 0 6
25	Ghee.....	do .....	Free.	Free.	0 0 3	0 0 3	0 0 3	0 0 3
26	Grass and fodder .....	do .....	Free.	Free.	0 0 3	0 0 3	0 0 3	0 0 3
27	Hides.....	Corgas .....	0 1 0	0 1 0	0 0 3	0 0 3	0 0 3	0 0 3
28	Skins.....	do .....	0 0 3	0 0 3	0 0 3	0 0 3	0 0 3	0 0 3
29	Horns.....	Cwt .....	0 0 6	0 0 6	0 3 0	0 3 0	0 0 3	0 0 3
30	Ivory tusks.....	do .....	0 2 0	0 2 0	0 1 0	0 1 0	0 0 3	0 0 3
41	Jewelry, plate, bullion, etc.	Package .....	0 8 0	0 8 0	0 8 0	0 8 0	Special.	Special.
42	Precious stones.....	do .....	0 8 0	0 8 0	0 8 0	0 8 0	Special.	Special.
43	Jute, and manufactures of same.	Bale .....	0 1 0	0 1 0	0 0 6	0 0 6	0 0 6	0 0 6
44	Gurraras .....	Bundle .....	0 0 6	0 0 6	0 0 3	0 0 3	0 0 3	0 0 3
45	Liquors or other liquids:							
45	One dozen in 1 case.....	Case .....	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0
46	Pipe over 110 gallons.....	Pipe .....	0 8 0	0 8 0	0 8 0	0 8 0	0 8 0	0 8 0
47	Hogshead over 56 gallons.	H o g s - head.	0 4 0	0 4 0	0 4 0	0 4 0	0 4 0	0 4 0
48	Quarter cask over 28 gallons.	Quarter cask.	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0
49	Octave over 8 to 10 gallons.	Octave ..	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0
50	Baggage (personal).....	.....	Free.	Free.	Free.	Free.	Special.	Special.
51	Machinery, and parts of.....	Ton .....	0 8 0	0 8 0	0 1 0	0 1 0	0 1 0	0 1 0
52	Manure .....	do .....	0 2 0	0 2 0	0 1 0	0 1 0	0 1 0	0 1 0
53	Metals of all sorts, manufactured, not being under item 51, and unmanufactured.	Cwt .....	0 0 6	0 0 6	0 0 6	0 0 6	0 0 6	0 0 6
54	Nuts of all sorts, except coconuts.	.....do .....	0 1 0	0 1 0	0 0 6	0 0 6	0 0 6	0 0 6
55	Oil, turpentine, and varnish.	10 galls.	0 1 0	0 1 0	0 0 3	0 0 3	0 0 3	0 0 3
56	Kerosene and petroleum oil.	Case .....	0 0 3	0 0 3	0 0 3	0 0 3	Special.	Special.
57	Tar and pitch .....	Cwt .....	0 1 0	0 1 0	0 0 3	0 0 3	0 0 3	0 0 3
58	Plants, living .....	.....	Free.	Free.	Free.	Free.	Special.	Special.
59	Shells of all sorts.....	Cwt .....	0 2 0	0 2 0	0 1 0	0 1 0	0 1 0	0 1 0
60	Salt.....	Ton .....	0 2 0	0 2 0	0 2 0	0 2 0	Special.	Special.
61	Silk, raw and manufactured.	Case or bale.	0 4 0	0 4 0	0 2 0	0 2 0	0 2 0	0 2 0
62	Spices of all sorts .....	Cwt .....	0 0 6	0 0 6	0 0 6	0 0 6	0 0 6	0 0 6
63	Lime (Aden) and limestone.	.....do .....	Free.	Free.	Free.	Free.	Special.	Special.
64	Paint (mixed and unmixed).	.....do .....	0 1 0	0 1 0	0 0 3	0 0 3	0 0 3	0 0 3
65	Sugar, jaggery and molasses.	.....do .....	0 0 6	0 0 6	0 0 3	0 0 3	0 0 3	0 0 3
66	Tea, chest, 100 pounds.....	Package .....	0 3 0	0 3 0	0 1 6	0 1 6	0 1 6	0 1 6
67	Tea, chest, 50 pounds.....	do .....	0 2 0	0 2 0	0 1 0	0 1 0	0 1 0	0 1 0

*Scale of tolls, rates, and charges sanctioned under section 40 (1) Aden port trust act, 1888—Continued.*

Item.	Description of goods.	Tolls, rates, and charges per—	Scale of toll on the landing and shipping of goods from and in seagoing vessels and vessels not being seagoing vessels, respectively, at any place within the port of Aden.		Scale of rates for the use of wharves, quays, jetties, storages, and piers belonging to the trustees of the port of Aden		Scale of rates for the storing and keeping of goods in premises belonging to the trustees of the port of Aden. Rent per week or part of a week.	Scale of charges for the removal of goods lying on the wharf for a period over the free days allowed and removed to the warehouse at the instance of the board, in addition to the actual amount of coolie, cart, or camel hire incurred in the removal.
			Tolls.		Wharfage fees.			
			On landing.	On shipping.	On landing.	On shipping.		
1	2	3	4	5	6	7	8	9
	Plants, living—Continued.		<i>Rs. a. p.</i>	<i>Rs. a. p.</i>	<i>Rs. a. p.</i>	<i>Rs. a. p.</i>	<i>Rs. a. p.</i>	<i>Rs. a. p.</i>
68	Tea, box, 28 pounds .....	do .....	0 1 0	0 1 0	0 0 6	0 0 6	0 0 6	0 0 6
69	Telegraph materials .....	Ton .....	Free.	Free.	0 8 0	0 8 0	0 8 0	0 8 0
70	Tobacco, manufactured .....	Package .....	0 4 0	0 4 0	0 1 0	0 1 0	0 1 0	0 1 0
71	Tobacco, unmanufactured.	Cwt .....	0 1 0	0 1 0	0 0 6	0 0 6	0 0 6	0 0 6
72	Wood and timber <sup>1</sup> .....	40 cu. ft. ....	0 8 0	0 8 0	0 4 0	0 4 0	0 4 0	0 4 0
73	Wood, fuel .....	.....	Free.	Free.	Free.	Free.	Special.	Special.
74	Water .....	.....	Free.	Free.	Free.	Free.	Special.	Special.
75	Other goods or merchandise in cases, cask, crate, bales, box, trunk or package:							
	Under 2 cubic feet .....	.....	0 0 3	0 0 3	0 0 3	0 0 3	0 0 3	0 0 3
	Under 2 feet and not over 5 .....	.....	0 0 6	0 0 6	0 0 6	0 0 6	0 0 6	0 0 6
	Under 5 feet and not over 10 .....	.....	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0
	Under 10 feet and not over 15 .....	.....	0 1 6	0 1 6	0 1 6	0 1 6	0 1 6	0 1 6
	Under 15 feet and not over 25 .....	.....	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0
	Under 25 feet and not over 30 .....	.....	0 3 0	0 3 0	0 3 0	0 3 0	0 3 0	0 3 0
	Under 35 upward .....	.....	0 6 0	0 6 0	0 4 0	0 4 0	0 4 0	0 4 0

<sup>1</sup>Forty Zanzibar rafters will be taken as equal to 40 cubic feet. One hundred and sixty pieces meithe and salmon wood will be taken as equal to 40 cubic feet.

### TOLLS.

1. No tolls will be levied on goods imported into the port for transshipment on through bills of lading, or goods which are manifested for transshipment by the importing vessel.

Packages of coffee brought into Aden by sea, ready packed and marked for export to foreign ports, will be treated as transshipment cargo.

Goods imported into the port which are not for transshipment, but shipped direct on board the exporting vessel without landing, will be treated as transshipment cargo.

### WHARFAGE.

2. Transshipment goods referred to in clause 1, if placed on the wharves, etc., belonging to the port trust, will be liable to the usual wharfage fees for landing and shipping.

## TIME FROM WHICH RENT IS CHARGEABLE.

3. Import goods will be allowed on the wharves five clear days free of rent after landing, after which period rent will be charged as shown in column 8.

4. Export goods brought for shipment will be allowed five clear days free of rent, if the goods be kept in the open on the wharf, after which period rent will be charged as shown in column 8.

5. Goods brought for shipment, but which may not be shipped but removed from the wharf inland, will be charged rent from the date on which they are brought for shipment.

6. Part shipments shut out owing to no fault of the shipper, but because of the vessel being full, shall, if removed inland, receive benefit of the free days, as if the goods had been taken by the vessel.

7. Shut-out cargo brought back to the wharf will not be liable to further wharfage on the shipment of goods, and such cargo will be allowed to lie on the wharf free of rent for forty-eight hours.

8. Warehouse rent will be levied at the rates detailed in column 8, from the date on which the goods are placed in the warehouse.

9. When goods lying on the wharf are removed to the warehouse at the instance of the board, after the expiration of the free days allowed, a charge at the rates detailed in column 9 of the above table will be levied.

10. In computing the number of free days allowed, Sundays and close holidays will be omitted.

## NIGHT AND HOLIDAY WORK.

11. The charge for permitting entry or exit of goods on the port trust wharves at night, or on Sundays or close holidays, will be double wharfage rate, provided the minimum charge shall not be less than one rupee.

## MOORING FEES.

12. Mooring fees for the use of vessels will be levied as under—

(1) Vessels liable to payment of port dues at the rate of 4 annas per 100 tons under the Indian ports act of 1899, 1 rupee 8 annas per diem.

(2) Vessels entering the inner harbor for letters, or fresh provisions, or coals for steaming, cooking, or condensing, or for repairs, and leaving within twenty-four hours, provided no passenger or cargo be embarked or disembarked, 5 rupees per diem.

(3) Other vessels 3 rupees per diem after forty-eight hours after arrival, provided vessels discharging entire cargo and loading entire cargo will be allowed seven days free for each operation.

## MISCELLANEOUS CHARGES.

13. For weighing or measuring of goods on port trust wharves, 3 annas per ton or part thereof will be charged, and a further charge of 2 rupees per day will be made if a clerk is employed.

14. For each certificate of weight or measurement, 1 rupee.

15. For each certificate relating to the import or export of goods, 2 rupees.

16. For true copy of manifests, pass notes, receipts, etc., for every 360 words or fraction of 360 words, 8 annas.

17. For conducting public sale of goods, 1 rupee 8 annas per cent on the proceeds, in addition to actual expenditure on account of hire of coolies, etc., and advertising charges.

## SUPPLEMENTARY SCALE OF CHARGES SANCTIONED UNDER SECTION 40 (1) ADEN PORT TRUST ACT, 1888.

## CRANAGE.

1. The charge for the use of cranes belonging to and provided by the board, exclusive of labor, which must be provided by persons using the cranes, shall be as follows: Per package, 1 anna; per animal, 3 pies.

## HARD FEES.

2. Steamers or square-rigged vessels using the hards at Tawahi for painting or repairing, will be charged 5 rupees for every twenty-four hours or fraction thereof during which they so use the same.



3. Vessels using the hards at Maala for building, repairing, oiling, or breaking up, will be charged according to the following scale:

	First day.	Each succeeding day.
	Rs. a.	Rs. a.
Small boats under 10 tons.....	6	1
Vessels from—		
10 to 15 tons .....	8	2
15 to 25 tons .....	1 0	4
25 to 100 tons .....	2 0	8
Over 100 tons .....	4 0	8

4. Vessels or timber lying at the hards at Maala will be charged—

	Rs. a.
Vessels under 20 tons, per mensem .....	8
Vessels over 20 tons, per mensem .....	1 0
Timber, per 40 cubic feet, per mensem .....	2

#### WORK AT NIGHTS AND ON HOLIDAYS.

5. (1) The following fees will be levied for work permitted to be performed by the servants of the board between sunset and sunrise or on Sundays or close holidays in the landing and shipping of goods at places appointed for the same:

(a) For landing of goods on a wharf belonging to the board; or (b) for shipping of goods from a wharf belonging to the board; or (c) for the entry of goods at a wharf for shipment; or (d) for the exit of goods landed at a wharf, for every 25 packages or smaller number, 6 annas, provided the maximum amount of fee shall not exceed 10 rupees.

(2) Clause 11 of the scale of tolls, rates, and charges framed by the trustees of the port of Aden, and approved by Government under notification No. 102, dated November 16, 1892, is hereby canceled.

## 2. BRITISH INDIA.

### Import tariff.<sup>1</sup>

[The value of the rupee is so fluctuating that its reduction to United States currency would be of no permanent value in computations, but would be rather misleading than otherwise. On April 1, 1898, the rupee was valued at 19.4 cents by the United States Treasury, against 22.2 cents and 23.6 cents on the same dates in 1897 and 1896. Estimating the rupee at 19.4 cents, the anna (of which there are 16 to a rupee) would be worth 1.275 cents.]

No.	Names of articles.	Unit.	Duty.
	<i>Arms, ammunition, and military stores.</i>		
	(Including also any articles, other than those included in Nos. 1 to 12 of this schedule, which are "arms" within the meaning of the Indian arms act, and any articles which the Governor-General in council may, by notification in the Gazette of India, declare to be "ammunition" or "military stores" for the purposes of this act.)		
1	Firearms other than pistols, including gas and air guns and rifles.	Each .....	Rs. a. 50 0
2	Barrels for the same, whether single or double .....	do .....	30 0
3	Pistols .....	do .....	15 0
4	Barrels for the same, whether single or double .....	do .....	10 0
5	Springs used for firearms, including gas and air guns and rifles.	do .....	8 0
6	Gunstocks, sights, blocks, and rollers .....	do .....	5 0
7	Revolver breeches, for each cartridge they will carry .....	do .....	2 8
8	Extractors, nippers, heel plates, pins, screws, tangs, bolts, thumb pieces, triggers, trigger guards, hammers, pistons, plates, and all other parts of a firearm (including a gas and air gun or rifle) not herein otherwise provided for, and all tools used for cleaning or putting together or loading the same.	Each .....	1 8

<sup>1</sup>Printed copy transmitted by Consul-General Patterson, of Calcutta, under date of September 9, 1897, and corrected in the Bureau of Foreign Commerce in accordance with the schedules of the new tariff of British India, as printed in the Board of Trade Journal for June and July, 1898, and later publications, up to October, 1899.

## Import tariff—Continued.

No.	Names of articles.	Unit.	Duty.
<i>Arms, ammunition, and military stores—Continued.</i>			
9	Machines for making, loading, or closing cartridges .....	Each .....	Rs. a. 10 0
10	Machines for capping cartridges .....	do .....	2 8
<p><i>Exception I.</i>—Articles falling under the fifth, sixth, eighth, ninth, or tenth head of the foregoing list, when they appertain to a firearm falling under the first or third head, and are fitted into the same case with such firearm, are free.</p> <p><i>Exception II.</i>—The following are also free, namely:</p> <p>(a) Arms forming part of the regular equipment of an officer entitled to wear diplomatic, military, naval, or police uniform.</p> <p>(b) A sword, a revolver, or a pair of pistols, when accompanying an officer of Her Majesty's regular forces, or a commissioned officer of a volunteer corps, or certified by the commandant of the corps to which such officer belongs, or, in the case of an officer not attached to any corps, by the officer commanding the station or district in which such officer is serving, to be imported by the officer for the purposes of his equipment.</p> <p>(c) Swords and revolvers which are certified by an inspector-general of police to be part of the ordinary equipment of members of the police force under his charge.</p> <p>(d) Swords forming part of the equipment of native commissioned officers of Her Majesty's army.</p> <p>(e) Swords for presentation as army or volunteer prizes.</p> <p>(f) Arms, ammunition, and military stores imported with the sanction of the government of India for the use of any portion of the military forces of a native state in India which may be maintained and organized for imperial service.</p> <p>(g) Morris tubes and patent ammunition when imported by officers commanding British and native regiments or volunteer corps, for the instruction of their men.</p> <p><i>Proviso 1.</i>—No duty in excess of 10 per cent ad valorem shall be levied upon any of the articles numbered 1 to 10 in the foregoing list when they are imported in reasonable quantity, for his own private use, by any person lawfully entitled to possess the same.</p> <p><i>Proviso 2.</i>—When any articles which have been otherwise imported, and upon which duty has been levied or is leviable under Nos. 1 to 10, are purchased retail from the importer by a person lawfully entitled as aforesaid, in reasonable quantity for his own private use, the importer may apply to the customs collector for a refund or remission (as the case may be) of so much of the duty thereon as is in excess of 10 per cent ad valorem; and if such collector is satisfied as to the identity of the articles, and that such importer is in other respects entitled to such refund or remission, he shall grant the same accordingly.</p>			
	Gunpowder, all sorts .....	Ad valorem .....	10 p. ct.
	All other sorts of arms, ammunition, and military stores .....	do .....	10 p. ct.
<i>Liquors, opium, salt, and salted fish.</i>			
1	Liquors:		
	Ale, beer, and porter .....	Imperial gallon or 6-quart bottles .....	0 1
	Cider and other fermented liquors .....	do .....	0 1
	Liqueurs .....	do .....	6 0
	Spirit which has been rendered effectually and permanently unfit for human consumption .....	Ad valorem .....	5 p. ct.
	Spirit when used in drugs, medicines, or chemicals in a proportion of less than 20 per cent of spirit of the strength of London proof .....	do .....	5 p. ct.
	Spirit when so used in a proportion of 20 per cent and upward .....	Imperial gallon or 6-quart bottles of the strength of London proof .....	16 0
	Spirit, perfumed, in wood or in bottles .....	Imperial gallon or 6-quart bottles .....	8 0
	Spirit, other sorts .....	Imperial gallon or 6-quart bottles of the strength of London proof .....	16 0
	Wines:		
	Champagne and all other sparkling wines not containing more than 42 per cent of proof spirit .....	Imperial gallon or 6-quart bottles .....	2 8

<sup>1</sup> And the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof.

## Import tariff—Continued.

No.	Names of articles.	Unit.	Duty.
<i>Liquors, opium, salt and salted fish—Continued.</i>			
	Wines—Continued.		<i>Rs. a.</i>
	All other sorts of wines not containing more than 42 per cent of proof spirit.	Imperial gallons or 6-quart bottles.	1 0
	Provided that all sparkling and still wines containing more than 42 per cent of proof spirit shall be liable to duty at the rate applicable to spirit, other sorts.		
2	Opium, not covered by a government pass .....	Ser of 80 tolas .....	24 0
3	Salt .....	Indian maund of 82½ pounds avoirdupois.	(1)
4	Salted fish, wet or dry .....	do .....	(2)

## GENERAL DUTIES.

No.	Names of articles.	Unit.	Tariff valuation.	Duty.
<i>Animals, living.</i>				
1	Horses, cattle, sheep, and all other living animals of all kinds.		<i>Rs. a.</i>	Free.
<i>Articles of food and drink.</i>				
2	Coffee .....	Hundredweight ..	50 0	5 p. ct.
3	Fruits and vegetables, except fresh fruits and vegetables not separately enumerated, which are free:			
	Almonds—			
	Without shell .....	do .....	50 0	5 p. ct.
	In the shell .....	do .....	14 0	5 p. ct.
	Cashew or cajoo kernels .....	do .....	14 0	5 p. ct.
	Cocoanuts .....	Thousand .....	35 0	5 p. ct.
	Cocoanuts, kernel (copra) .....	Hundredweight ..	12 0	5 p. ct.
	Currents—			
	European, in cases .....	do .....	14 0	5 p. ct.
	European, in cans .....	do .....	25 0	5 p. ct.
	Persian .....	do .....	14 0	5 p. ct.
	Dates—			
	Dry, in bags .....	do .....	5 8	5 p. ct.
	Wet, in bags .....	do .....	4 0	5 p. ct.
	Wet, in pots and boxes .....	do .....	8 8	5 p. ct.
	Figs, Persian, dried .....	do .....	8 0	5 p. ct.
	Garlic .....	do .....	5 0	5 p. ct.
	Hops .....			Free.
	Pistachio nuts .....	Hundredweight ..	32 0	5 p. ct.
	Prunes, Bussora (shu-Bokhara) .....	do .....	25 0	5 p. ct.
	Raisins—			
	Black .....	do .....	12 0	5 p. ct.
	Kishmish, Persian Gulf and Red Sea .....	do .....	12 0	5 p. ct.
	Munakka, Persian Gulf and Red Sea .....	do .....	8 0	5 p. ct.
	Other sorts .....		Ad val.	5 p. ct.
	Walnuts .....	Hundredweight ..	8 0	5 p. ct.
	All other sorts of fruits and vegetables .....		Ad val.	5 p. ct.
4	Grain and pulse, including broken grain and pulse, but not including flour.			Free.
5	Mineral and aerated waters, and all unfermented and nonalcoholic beverages.		Ad val.	5 p. ct.
6	Provisions, oilman's stores, and groceries:			
	Bacon in canvas and cans, jowls and cheeks .....	Pound .....	0 12	5 p. ct.
	Beef and pork .....	Thierce of 3 cwt ..	100 0	5 p. ct.
	Biche de mer .....	Barrel of 2 cwt ..	75 0	5 p. ct.
	Butter .....	Hundredweight ..	50 0	5 p. ct.
	Cheese .....	Pound .....	1 0	5 p. ct.
	China preserves .....	do .....	0 12	5 p. ct.
	China preserves, dry candied .....	Box of 6 jars .....	5 8	5 p. ct.
	Cocum .....	Pound .....	0 5	5 p. ct.
	Fish maws .....	Hundredweight ..	5 0	5 p. ct.
	Flour .....	do .....	100 0	5 p. ct.
	Ghi .....	Barrel or sack of 200 pounds.	15 0	5 p. ct.
	Groceries, not otherwise described .....	Hundredweight ..	40 0	5 p. ct.
	Pork hams .....	do .....	Ad val.	5 p. ct.
	Sago .....	Pound .....	0 12	5 p. ct.
	Shark fins .....	Hundredweight ..	8 8	5 p. ct.
		do .....	40 0	5 p. ct.

<sup>1</sup> The rate at which excise duty is for the time being leviable on salt manufactured in the place where the import takes place.

<sup>2</sup> Such rate or rates of duty, not exceeding 12 annas, as the Governor-General in council may, by notification in the Gazette of India, from time to time prescribe.

## Import tariff—Continued.

## GENERAL DUTIES—Continued.

No.	Names of articles.	Unit.	Tariff valuation.	Duty.
<i>Articles of food and drink—Continued.</i>				
<i>Provisions, oilman's stores, and groceries—Continued.</i>				
	Singally and sozille.....	Hundredweight	<i>Rs. a.</i> 25 0	5 p. ct.
	Tapioca.....	do	9 8	5 p. ct.
	Vinegar:			
	European, in wood.....	Imperial gallon	1 0	5 p. ct.
	Persian.....	do	1 8	5 p. ct.
	Country.....	do	0 6	5 p. ct.
	All other sorts of provisions, oilman's stores, and groceries.	do	Ad val.	5 p. ct.
7	Spices:			
	Betelnuts—			
	Goa.....	Hundredweight	12 8	5 p. ct.
	In the husk.....	Thousand	2 0	5 p. ct.
	All other sorts.....	do	Ad val.	5 p. ct.
	Cardamoms, Ceylon.....	Hundredweight	225 0	5 p. ct.
	Chillies, dry.....	do	13 0	5 p. ct.
	Cloves.....	do	28 0	5 p. ct.
	Cloves, stems and heads.....	do	4 0	5 p. ct.
	Cloves, in seeds, narlavang.....	do	5 0	5 p. ct.
	Ginger, dry.....	do	12 0	5 p. ct.
	Mace.....	Pound	1 8	5 p. ct.
	Nutmegs.....	do	0 12	5 p. ct.
	Nutmegs, in shell.....	do	0 8	5 p. ct.
	Pepper—			
	Black.....	Hundredweight	25 0	5 p. ct.
	Long.....	do	7 0	5 p. ct.
	White.....	do	34 0	5 p. ct.
	All other sorts of spices.....	do	Ad val.	5 p. ct.
8	Sugar:			
	China, candy.....	Hundredweight	20 0	5 p. ct.
	Loaf.....	do	15 0	5 p. ct.
	Crystallized, beet.....	do	11 0	5 p. ct.

<sup>1</sup> *Additional duties on sugar.*—On March 21, 1899, the Governor General in council imposed the following further duties, in addition to those chargeable under No. 8 (above), upon the importation into British India, of sugar of the kinds hereinafter specified, produced in or exported from the countries hereinafter mentioned under bounties as hereinafter determined and declared, whether the same is imported directly from the country of production or otherwise, and whether it is imported in the same condition as when exported from the country of production or has been changed in condition by manufacturers or otherwise:

Countries.	Kinds of sugar.	Bounties bestowed.	Additional duties to be levied.
		<i>Per 100 kilos.</i>	<i>Per 112 lbs.</i> <i>Rs. a. p.</i>
Argentine Republic.....	All kinds.....	6 pesos.....	9 2 0
Austria-Hungary.....	88 to 93 per cent polarization.....	1.37 florins.....	0 14 0
	93 to 99½ per cent polarization.....	1.46 florins.....	0 15 0
	At least 99½ per cent polarization.....	2.10 florins.....	1 5 0
Belgium.....	Raw.....	4.50 francs.....	1 6 0
	Refined.....	5.36 francs.....	1 10 0
Denmark.....	do.....	1.12 crowns.....	0 8 0
France.....	Raw, 65 to 98 per cent polarization for beet-root sugars, or 65 to 97 per cent for French colonial.	10.82 francs for refined sugar of 100 per cent polarization.	3 4 0
	Sugar candies.....	11.51 francs.....	3 7 6
	Refined, in loaf or crushed, clear, hard, and dry.	do.....	3 7 6
	Raw and refined, in grains or crystals, minimum standard, 98 per cent polarization.	11.17 francs.....	3 6 0
Germany.....	Raw, at least 90 per cent, and refined, 90 to 98 per cent polarization.	2.50 marks.....	0 15 3
	Candy and sugar, in white, hard loaves, blocks, crystals, etc., 90 to 98 per cent polarization.	3.55 marks.....	1 6 0
Holland.....	All other, at least 98 per cent polarization	do.....	1 2 0
	Raw, beet, less than 98 per cent polarization.	2.23 florins, hard sugar	1 7 0
	Raw, beet, at least 98 per cent polarization.	Three-fourths of above	1 2 0
	Refined sugars of all kinds.....	0.2946 florin in addition to above rate.	0 3 0
Russia.....	Sugar, at least 99 per cent polarization.....	0.50 ruble per 36 pounds	3 11 0
	Sugar, 99 to 88 per cent polarization.....	0.44 ruble per 36 pounds	3 4 0
	Sugar, 88 to 75 per cent polarization.....	0.38 ruble per 36 pounds	2 13 0

## Import tariff—Continued.

## GENERAL DUTIES—Continued.

No.	Names of articles.	Unit.	Tariff valuation.	Duty.
<i>Articles of food and drink—Continued.</i>				
8	Sugar—Continued.		<i>Rs. a.</i>	
	Crystallized and soft, from China	Hundredweight	12 0	5 p. ct.
	Crystallized and soft, from Mauritius	do	11 0	5 p. ct.
	Soft or raw, other than from Mauritius or China	do	10 0	5 p. ct.
	All other sorts, including saccharine produce of all kinds and confectionery.		Ad val.	5 p. ct.
9	Tea:			
	Black	Pound	0 8	5 p. ct.
	Green	do	0 10	5 p. ct.
<i>Chemicals, drugs, medicines, and narcotics, and dyeing and tanning materials.</i>				
10	Chemical products and preparations:			
	Acid, sulphuric	Pound	1 6	5 p. ct.
	Alkali, country (sajji-khâr)	Hundredweight	1 8	5 p. ct.
	Alum	do	4 10 0	5 p. ct.
	Arsenic	do	21 8	5 p. ct.
	Arsenic, China mansil	do	17 0	5 p. ct.
	Bicarbonate of soda	do	7 0	5 p. ct.
	Copperas, green	do	3 0	5 p. ct.
	Explosives, viz. blasting gelatine, dynamite, roburite, tonite, and all other descriptions, and including detonators and blasting fuse.		Ad val.	5 p. ct.
	Kalnit salts			Free.
	Muriate of potash			Free.
	Nitrate of soda			Free.
	Sal ammoniac	Hundredweight	26 0	5 p. ct.
	Sulphate of ammonia			Free.
	Sulphate of copper	Hundredweight	17 8	5 p. ct.
	Sulphate of potash			Free.
	Sulphur (brimstone)—			
	Flour	Hundredweight	6 0	5 p. ct.
	Roll	do	5 12	5 p. ct.
	Rough	do	4 8	5 p. ct.
	All other sorts of chemical products and preparations, including saltpeter and borax.		Ad val.	5 p. ct.
11	Drugs, medicines, and narcotics:			
	Aloe—			
	Black	Hundredweight	15 0	5 p. ct.
	Socotra	do	30 0	5 p. ct.
	Aloe-wood	Pound	6 0	5 p. ct.
	Asafetida (hing)	Hundredweight	65 0	5 p. ct.
	Asafetida, coarse (hingra)	do	25 0	5 p. ct.
	Atâry, Persian	do	15 0	5 p. ct.
	Bânslochan (bamboo camphor)	Pound	0 4	5 p. ct.
	Brimstone (amalsâra)	Hundredweight	35 0	5 p. ct.
	Calumba or Coloumba root	do	7 0	5 p. ct.
	Camphor—			
	Bhimsaini (barâs)	Pound	70 0	5 p. ct.
	Refined, cake	do	1 2	5 p. ct.
	Crude, in powder	do	0 12	5 p. ct.
	Cassia lignea	Hundredweight	28 0	5 p. ct.
	China root (chobchini)—			
	Rough	do	8 0	5 p. ct.
	Scraped	do	17 8	5 p. ct.
	Cubebs	do	15 0	5 p. ct.
	Galangal, China	do	7 0	5 p. ct.
	Pellitory (akalkâra)	do	30 0	5 p. ct.
	Peppermint crystals, from China and Japan	Pound	7 0	5 p. ct.
	Quinine and other alkaloids of chinchona			Free.
	Salep	Hundredweight	80 0	5 p. ct.
	Senna leaves	do	5 0	5 p. ct.
	Storax, liquid (rose melloes)	do	40 0	5 p. ct.
	Tobacco—			
	Unmanufactured			Free.
	Manufactured		Ad val.	5 p. ct.
	All other sorts of drugs, medicines, and narcotics, except opium (for which see Schedule III).		Ad val.	5 p. ct.
12	Dyeing and tanning materials:			
	Alizarine, dye—			
	Dry, 40 per cent.	Pound	1 5	5 p. ct.
	Dry, 50 per cent.	do	1 8	5 p. ct.
	Dry, 60 per cent.	do	1 12	5 p. ct.
	Dry, 70 per cent.	do	2 0	5 p. ct.
	Dry, 80 per cent.	do	2 4	5 p. ct.
	Dry, 100 per cent.	do	2 8	5 p. ct.
	Liquid, 10 per cent.	do	4 6	5 p. ct.
	Liquid, 16 per cent.	do	6 6	5 p. ct.
	Liquid, 20 per cent.	do	8 6	5 p. ct.
	Aniline dye, liquid (indigo blue)	do	0 8	5 p. ct.

## Import tariff—Continued.

## GENERAL DUTIES—Continued.

No.	Names of articles.	Unit.	Tariff valuation.	Duty.
<i>Chemicals, drugs, medicines, and narcotics, and dyeing and tanning materials—Continued.</i>				
12	<i>Dyeing and tanning materials—Continued.</i>		<i>Rs. a.</i>	
	Aniline dye, dry .....	Pound .....	1 8	5 p. ct.
	Avor bark .....	Hundredweight ..	3 8	5 p. ct.
	Burgand (gulpista) .....	do .....	34 0	5 p. ct.
	Cochineal .....	Pound .....	1 2	5 p. ct.
	Gallnuts (myrabolams) .....	Hundredweight ..	3 0	5 p. ct.
	Gallnuts, Persian .....	do .....	35 0	5 p. ct.
	Madder or manjit .....	do .....	11 0	5 p. ct.
	Orchilla weed .....	do .....	4 0	5 p. ct.
	Sappan wood and root .....	do .....	5 8	5 p. ct.
	All other sorts of dyeing and tanning materials .....		Ad val.	5 p. ct.
<i>Metals, and manufactures of metals.</i>				
13	Hardware and cutlery, including ironmongery and plated ware, and also including machines, tools, and implements to be worked by manual or animal labor, except water lifts, sugar mills, oil presses, and parts thereof, and any other machines and parts of machines ordinarily used in processes of husbandry, or for the preparation for use or for sale of the products of husbandry which the Governor-General in council may, by notification in the Gazette of India, exempt, all of which are free.		Ad val.	5 p. ct.
14	Machinery, namely, prime movers, and component parts thereof, including boilers and component parts thereof; also including locomotive and portable engines, steam rollers, fire engines, and other machines in which the prime mover is not separable from the operative parts.			
	Machinery (and component parts thereof), meaning machines or sets of machines to be worked by electric, steam, water, fire, or other power, not being manual or animal labor, or which before being brought into use require to be fixed with reference to other moving parts; and which are intended for—			
	(a) the preparing, ginning, pressing, spinning, weaving, sewing, knitting, bleaching, and dyeing of cotton, jute, hemp, silk, wool or other fibers and any other process intervening between the raw material and the finished product as packed ready for the market;			Free.
	(b) the smelting and milling of iron and other metallic ores and the manufacture of iron, steel, and other metals;			
	(c) the manufacture of leather, sugar, indigo, silk, paper, soap, gas, oil, flour, cordage, rope, and twine;			
	(d) the milling of rice;			
	(e) the manufacture of tea in all its stages, from the drying of the leaf to its packing for the market, inclusive;			
	(f) The pulping of coffee .....			
	(g) Printing presses .....			
	(h) Foundries, and workshops of iron and other metals.			
	(i) Railway workshops .....			
	(j) The refining of petroleum and the manufacture of vegetable oils.			
	(k) The crushing of bones and bricks .....			Free
	(l) The manufacture of lac .....			
	(m) Potteries .....			
	(n) Sawmills .....			
	(o) Agriculture, mining, navigation, dredging, and pumping.			
	(p) Such other manufactures and industries as the governor-general in council may from time to time specify. <sup>1</sup>			
	Provided that the term does not include tools and implements to be worked by manual or animal labor, and provided also that only such articles shall be admitted as component parts of machinery as are indispensable for the working of the machinery, and are, owing to their shape or to other special quality, not adapted for any other purpose.			
	NOTE.—Machinery and component parts thereof made of substances other than metal are included in this entry.			

<sup>1</sup> Including machinery for making paraffin candles and for distilling spirits.

*Import tariff—Continued.*  
GENERAL DUTIES—Continued.

No.	Names of articles.	Unit.	Tariff valuation	Duty.
	<i>Metals and manufactures of metals—Continued.</i>		<i>Rs. a.</i>	
	Machinery and component parts thereof not included in the foregoing exemptions.		Ad val.	5 p. ct.
15	Metals, unwrought and wrought, and articles made of metals:			
	Brass—			
	Beads, ghungri, China.....	Thousand .....	0 12	5 p. ct.
	Foil or dānkpana, white, 10½ by 4½ inches .....	100 leaves .....	1 2	5 p. ct.
	Foil or dānkpana, colored, 10½ by 4½ inches .....	do .....	1 8	5 p. ct.
	Old .....	Hundredweight .....	28 0	5 p. ct.
	Sheets, flat or in rolls, very thin .....	do .....	100 0	5 p. ct.
	Wire .....	Pound .....	0 7	5 p. ct.
	All other sorts .....		Ad val.	5 p. ct.
	Copper—			
	Australian .....	Hundredweight .....	40 0	5 p. ct.
	Bolt .....	do .....	50 0	5 p. ct.
	Brazier's, and sheets .....	do .....	45 0	5 p. ct.
	China cash .....	do .....	30 0	5 p. ct.
	Japan .....	do .....	39 0	5 p. ct.
	Nails and composition nails .....	do .....	50 0	5 p. ct.
	Old .....	do .....	33 0	5 p. ct.
	Pigs and slabs .....	do .....	38 0	5 p. ct.
	Sheathing, plate, and raised bottoms .....	do .....	50 0	5 p. ct.
	Tiles, ingots, cakes, and bricks .....	do .....	40 0	5 p. ct.
	China, white, copper ware .....	Pound .....	1 2	5 p. ct.
	Foil or dānkpana, white, 10½ by 4½ inches .....	100 leaves .....	1 14	5 p. ct.
	Foil or dānkpana, colored, 10½ by 4½ inches .....	do .....	2 8	5 p. ct.
	Wire, including wire of phosphor-bronze .....	Pound .....	8 6	5 p. ct.
	Bronze .....	do .....	0 85	5 p. ct.
	All other sorts, unmanufactured and manufactured, except current coin of the government of India, which is free.		Ad val.	5 p. ct.
	Gold bullion and coin .....			Free.
	Gold leaf, European .....	100 leaves .....	3 0	5 p. ct.
	Iron—			
	Anchor and cables .....		Ad val.	1 p. ct.
	Angle, T, and channel .....	Ton .....	115 0	1 p. ct.
	Angle and T (if galvanized) .....	do .....	170 0	1 p. ct.
	Angle and T (if tinned) .....		Ad val.	1 p. ct.
	Bar, plate, and sheet, Lowmoor .....	Ton .....	375 0	1 p. ct.
	Bar, of any kind not specified in this number .....		Ad val.	1 p. ct.
	Beams, joists, pillars, girders, bridge work, and other descriptions of iron imported exclusively for building purposes.		Ad val.	1 p. ct.
	Flat, square, and bolt, including Scotch .....	Ton .....	94 0	1 p. ct.
	Flat, square, and bolt, including Scotch (if galvanized) .....	do .....	150 0	1 p. ct.
	Flat, square, and bolt, including Scotch (if tinned) .....		Ad val.	1 p. ct.
	Hoop, plate, and sheet, other than Swedish .....	Ton .....	122 0	1 p. ct.
	Nails, rose, wire, and flat headed .....	Hundredweight .....	9 0	1 p. ct.
	Nails, clasp .....	do .....	17 0	1 p. ct.
	Nails, other sorts, including galvanized .....		Ad val.	1 p. ct.
	Nail rod .....	Ton .....	104 0	1 p. ct.
	Nuts and bolts .....		Ad val.	1 p. ct.
	Old .....	Hundredweight .....	2 8	1 p. ct.
	Pig .....	Ton .....	50 0	1 p. ct.
	Pipes and tubes, including fittings therefor, such as bends, boots, elbows, tees, sockets, flanges, and the like.		Ad val.	1 p. ct.
	Plate (if galvanized) .....	Ton .....	200 0	1 p. ct.
	Plates, tinned .....		Ad val.	1 p. ct.
	Rails, chairs, and fish plates other than those described in No. 93, also spikes (commonly known as dog spikes).		Ad val.	1 p. ct.
	Rice bowls .....	Set of 10 .....	6 0	1 p. ct.
	Rice bowls .....	Set of 6 .....	3 0	1 p. ct.
	Rice bowls, not in sets .....		Ad val.	1 p. ct.
	Rivets and washers .....	Hundredweight .....	10 0	1 p. ct.
	If galvanized .....	do .....	15 0	1 p. ct.
	If tinned .....		Ad val.	1 p. ct.
	Rod, round, other than Swedish, under half an inch in diameter .....	Ton .....	105 0	1 p. ct.
	Sheets and ridging, galvanized .....	Hundredweight .....	8 0	1 p. ct.
	Sheets and ridging, tinned .....		Ad val.	1 p. ct.
	Swedish, flat, square, and bolt .....	Ton .....	152 0	1 p. ct.
	Swedish nail rod .....	do .....	142 0	1 p. ct.
	Swedish round rod, under half an inch in diameter .....	do .....	152 0	1 p. ct.
	Wire, including fencing wire and wire rope, but excluding wire netting .....		Ad val.	1 p. ct.
	All other sorts, including wire netting .....		Ad val.	5 p. ct.

*Import tariff—Continued.*  
GENERAL DUTIES—Continued.

No.	Names of articles.	Unit.	Tariff valuation	Duty.
<i>Metals and manufactures of metals—Continued.</i>				
12	Metals, unwrought and wrought, and articles made of metals—Continued.		<i>Rs. s.</i>	
	Lametta .....		Ad val.	5 p. ct.
	Lead—			
	Ore, galena .....	Hundredweight	12 0	5 p. ct.
	Pig .....	do	10 0	5 p. ct.
	Pipes .....		Ad val.	5 p. ct.
	Sheets .....	Hundredweight	12 0	5 p. ct.
	Sheets, for tea chests .....		Free.	
	Orsidue and brass leaves, European .....	Pound	1 0	5 p. ct.
	Orsidue and brass leaves, China .....	do	0 12	5 p. ct.
	Patent or yellow metal, sheathing sheets, and bolts .....	Hundredweight	40 0	5 p. ct.
	Patent or yellow metal, sheathing sheets, and bolts, old .....	do	27 0	5 p. ct.
	Quicksilver .....	Pound	1 8	5 p. ct.
	Shot, bird .....	Hundredweight	16 0	5 p. ct.
	Silver bullion or coin, except current coin of the government of India, which is free.		Ad val.	5 p. ct.
	Steel—			
	Angle, channel, and spring .....		Ad val.	1 p. ct.
	Bar and blooms .....		Ad val.	1 p. ct.
	Basic, all sorts (other than galvanized or tinned basic steel sheets) .....	Ton	Ad val.	1 p. ct.
	Basic, sheets (if galvanized) .....	do	Ad val.	1 p. ct.
	Basic, sheets (if tinned) .....		Ad val.	1 p. ct.
	Beams, joists, pillars, girders, bridge works, and other descriptions of steel imported exclusively for building purposes.		Ad val.	1 p. ct.
	Cast and blistered of any kind not specified in this number.		Ad val.	1 p. ct.
	Hoops .....	Ton	145 0	1 p. ct.
	Nails .....		Ad val.	1 p. ct.
	Nuts and bolts and nail rods .....		Ad val.	1 p. ct.
	Old .....	Ton	120 0	1 p. ct.
	Pipes and tubes .....		Ad val.	1 p. ct.
	Plates and sheets .....	Ton	130 0	1 p. ct.
	Plates and sheets, other than basic (if galvanized) .....	do	200 0	1 p. ct.
	Plates and sheets, other than basic (if tinned) .....		Ad val.	1 p. ct.
	Rails, chairs, and fish plates other than those described in No. 93, also spikes (commonly known as dog spikes).		Ad val.	1 p. ct.
	Rivets and washers .....	Ton	200 0	1 p. ct.
	If galvanized .....	do	310 0	1 p. ct.
	If tinned .....		Ad val.	1 p. ct.
	T-bars .....	Ton	120 0	1 p. ct.
	T-bars (if galvanized) .....	do	180 0	1 p. ct.
	T-bars (if tinned) .....		Ad val.	1 p. ct.
	Wire, excluding wire netting .....		Ad val.	1 p. ct.
	Wire rope .....		Ad val.	1 p. ct.
	All other sorts, including wire netting .....		Ad val.	5 p. ct.
	Tin—			
	Block .....	Hundredweight	53 0	5 p. ct.
	Foil, China .....	Pound	0 12	5 p. ct.
	Other sorts .....			
	Zinc or spelter—		Ad val.	5 p. ct.
	Nails .....	Hundredweight	20 0	5 p. ct.
	Plates and other shapes, soft .....	do	18 0	5 p. ct.
	Plates and other shapes, hard .....	do	13 0	5 p. ct.
	Sheet or sheathing .....	do	19 0	5 p. ct.
	All other sorts .....		Ad val.	5 p. ct.
	All other sorts of metals .....		Ad val.	5 p. ct.
<i>Oils.</i>				
16	Oils:			
	Cajeputi .....	Quart	2 0	5 p. ct.
	Cassia .....	Pound	3 12	5 p. ct.
	Cocunut .....	Hundredweight	16 0	5 p. ct.
	Earthnut .....	do	18 0	5 p. ct.
	Grass .....	Pound	1 8	5 p. ct.
	Jinjili or til .....	Hundredweight	18 0	5 p. ct.
	Linseed, European .....	Imperial gallon	2 0	5 p. ct.
	Oil of sorts .....	Ounce	15 0	5 p. ct.
	Petroleum, including also naphtha and the liquids commonly known by the names of rock oil, Rangoon oil, Burma oil, kerosene, paraffin oil, mineral oil, petrolina, gasoline, benzol, benzoline, benzine, and any inflammable liquid which is made from petroleum, coal, schist, shale, peat, or any other bituminous substance, or from any products of petroleum.	Imperial gallon		1 anna.



## Import tariff—Continued.

## GENERAL DUTIES—Continued.

No.	Names of articles.	Unit.	Tariff valuation.	Duty.
<i>Oils—Continued.</i>				
<i>Oils—Continued.</i>			<i>Rs. a.</i>	
	Petroleum which has its flashing point at or above 200° of Fahrenheit's thermometer, and is proved to the satisfaction of the customs collector to be intended for use exclusively for the batching of jute or other fiber, or for lubricating purposes.		Ad val.	5 p. ct.
	Sandalwood.....	Pounds.....	6 0	5 p. ct.
	Whale (except spermaceti) and fish.....	Hundredweight.....	15 0	5 p. ct.
	Wood.....	do.....	25 0	5 p. ct.
	All other sorts of oil, including paraffin wax.....		Ad val.	5 p. ct.
<i>Other articles, unmanufactured and manufactured.</i>				
17	Amber, and articles made of amber, including imitation amber.....		Ad val.	5 p. ct.
18	Apparel, including drapery, haberdashery, and millinery, and military and other uniforms and accoutrements; but excluding cotton hosiery (for which see No. 44) and boots and shoes (for which see No. 70) and excluding also uniforms, and accoutrements appertaining thereto, imported by a public servant for his personal use, which are free.		Ad val.	5 p. ct.
19	Art, works of, except statuary and pictures intended to be put up in a public place, which are free.		Ad val.	5 p. ct.
20	Asbestos, and articles made of asbestos not otherwise described.		Ad val.	5 p. ct.
21	Bags, casks, boxes, and other packages, empty, of all kinds.		Ad val.	5 p. ct.
22	Bamboos, common, grass, hay, rushes, straw, and leaves.			Free.
23	Beads, of all materials except glass (for which see No. 58) and brass (for which see No. 15): Beads, China— Ankdana..... Dagri..... Gadgadla..... Kamrakhi..... Lalri..... Nakai..... Pakhavaji..... Sulemani..... All other sorts.....	133½ pounds..... do..... do..... do..... do..... do..... do..... do..... do.....	32 0 28 0 24 0 30 0 40 0 38 0 28 0 30 0 Ad val.	5 p. ct. 5 p. ct. 5 p. ct. 5 p. ct. 5 p. ct. 5 p. ct. 5 p. ct. 5 p. ct. 5 p. ct. Free.
24	Belt of cotton, leather, or other materials, for driving machinery.		Ad val.	5 p. ct.
25	Bone, including whalebone, articles made of.....		Ad val.	5 p. ct.
26	Books, printed, including covers for printed books, maps, charts, and plans, proofs, music, and manuscripts.			Free.
27	Bristles and fiber for brushes and brooms.....			Free.
28	Brushes and brooms, all sorts.....		Ad val.	5 p. ct.
29	Building and engineering materials, namely, asphalt, bricks and tiles, cement of all kinds, fire clay, earthenware piping, lime, and other kinds not otherwise described.		Ad val.	5 p. ct.
30	Cabinet ware and furniture.....		Ad val.	5 p. ct.
31	Candles: Paraffin..... Spermaceti..... Wax..... All other sorts.....	Pounds..... do..... do..... do.....	0 6 0 7 1 0 Ad val.	5 p. ct. 5 p. ct. 5 p. ct. 5 p. ct.
32	Canes and rattans, articles made of cane or rattan, and basket work: Canes, malacca..... Rattans..... All other sorts.....	Dozen..... Hundredweight..... Ad val.	7 0 10 0 Ad val.	5 p. ct. 5 p. ct. 5 p. ct.
33	Carriages and carts, including bicycles, tricycles, jinrikhas, bath chairs, perambulators, trucks, wheelbarrows, and all other sorts of conveyances, and component parts thereof.		Ad val.	5 p. ct.
34	Cases (empty) for spectacles, opera glasses, jewelry, and other articles.		Ad val.	5 p. ct.
35	Celluloid, articles made of, not otherwise described.		Ad val.	5 p. ct.
36	Chalk: Common..... French, knife and plate powder, bath bricks, emery powder, and whiting.		Ad val. Ad val.	5 p. ct. 5 p. ct.
37	Chinese and Japanese ware, including lacquered ware, but excluding earthenware, china, and porcelain (for which see No. 47).		Ad val.	5 p. ct.
38	Clocks, watches, and other timekeepers, and parts thereof.		Ad val.	5 p. ct.

## Import tariff—Continued.

## GENERAL DUTIES—Continued.

No.	Names of articles.	Unit.	Tariff valuation.	Duty.
<i>Other articles, unmanufactured and manufactured—Continued.</i>			<i>Rs. a.</i>	
36	Coal, coke, and patent fuel.....			Free.
40	Coir, and articles made of coir, except cables and rope (for which see No. 42):			
	Yarn of all kinds.....	Hundredweight ..	6 8	5 p. ct.
	All other sorts.....		Ad val.	5 p. ct.
41	Coral, real.....		Ad val.	5 p. ct.
42	Cordage, rope, and twine made of any vegetable fiber:			
	Coir—			
	Cables, tarred.....	Hundredweight ..	17 0	5 p. ct.
	Rope.....	do ..	10 0	5 p. ct.
	Cordage, hemp—			
	European.....	do ..	25 0	5 p. ct.
	Manila.....	do ..	28 0	5 p. ct.
	Twine, sail, European.....	Pounds.....	Ad val.	5 p. ct.
	All other sorts of cordage, rope, and twine.....		Ad val.	5 p. ct.
43	Cork, and articles made of cork:			
	Bottle corks.....	Gross.....	1 8	5 p. ct.
	Vial corks.....	do ..	0 8	5 p. ct.
	All other sorts.....		Ad val.	5 p. ct.
44	Cotton, and articles made of cotton:			
	Raw cotton.....			Free.
	Twist and yarn.....			Free.
	Sewing thread.....			Free.
	Piece goods, hosiery, and all other manufactured cotton goods not otherwise described.....		Ad val.	3½ p. ct.
45	Disinfecting and deodorizing fluid and powder.....		Ad val.	5 p. ct.
46	Earth, common clay, and sand.....			Free.
47	Earthenware, except earthenware piping (for which see No. 29), china, china clay, porcelain, and imitation or false coral.....		Ad val.	5 p. ct.
48	Eggs, ostrich and other, not mounted.....		Ad val.	5 p. ct.
49	Emery paper and cloth, and sandpaper.....		Ad val.	5 p. ct.
50	Fans of all kinds, except common palm-leaf fans, which are free.....		Ad val.	5 p. ct.
51	Feathers, including bird skins.....		Ad val.	5 p. ct.
52	Fireworks, all sorts, including fulminating powder.....		Ad val.	5 p. ct.
53	Flax, and articles made of flax, including linen thread.....		Ad val.	5 p. ct.
54	Flowers, artificial, not otherwise described.....		Ad val.	5 p. ct.
55	Furniture, tackle, and apparel, not otherwise described, for steam, sailing, rowing, and other vessels.....		Ad val.	5 p. ct.
56	Fur, and articles made of fur, not otherwise described.....		Ad val.	5 p. ct.
57	Gelatin.....		Ad val.	5 p. ct.
58	Glass, glassware, and false pearls:			
	Glass—			
	China, all colors.....	133½ pounds.....	38 0	5 p. ct.
	Crown, colored.....	100 superficial feet ..	11 0	5 p. ct.
	Crown, of sizes.....	do ..	5 0	5 p. ct.
	Pearls, false—			
	Bajria.....	Lakh.....	3 0	5 p. ct.
	Boria.....	Thousand.....	0 10	5 p. ct.
	Jauria.....	Lakh.....	6 0	5 p. ct.
	Lolakh.....	Thousand.....	0 8	5 p. ct.
	Nathia.....	do ..	0 3	5 p. ct.
	Tachia.....	do ..	0 8	5 p. ct.
	Wattansah.....	Lakh.....	10 0	5 p. ct.
	All other sorts of glass and manufactures of glass, including false pearls and glass beads.....		Ad val.	5 p. ct.
59	Gums, gum resins, and articles made of gum or gum resin:			
	Copal.....	Hundredweight ..	70 0	5 p. ct.
	Cutch and gambier.....	do ..	15 0	5 p. ct.
	Gamboge.....	Pound.....	1 4	5 p. ct.
	Gum ammoniac.....	Hundredweight ..	15 0	5 p. ct.
	Gum arabic.....	do ..	22 0	5 p. ct.
	Gum bdellium (common gum).....	do ..	8 0	5 p. ct.
	Gum Benjamin.....	do ..	40 0	5 p. ct.
	Gum bysabol (coarse myrrh).....	do ..	20 0	5 p. ct.
	Gum ofibanum or frankincense.....	do ..	11 0	5 p. ct.
	Gum, Persian, false.....	do ..	9 0	5 p. ct.
	Gum kino.....	do ..	10 0	5 p. ct.
	Myrrh.....	do ..	33 0	5 p. ct.
	Resin.....	do ..	5 0	5 p. ct.
	All other sorts of gums, gum resins, and articles made of gum or gum resin, including caoutchouc and gutta-percha.....		Ad val.	5 p. ct.
60	Hair of all kinds, and articles made of hair.....		Ad val.	5 p. ct.
61	Hemp, including Manila hemp, and articles made therefrom, except cordage, rope, and twine (for which see No. 42).....		Ad val.	5 p. ct.

## Import tariff—Continued.

## GENERAL DUTIES—Continued.

No.	Names of articles.	Unit.	Tariff valuation.	Duty.
	<i>Other articles, unmanufactured and manufactured—Continued.</i>			
62	Hides and skins, except raw or salted hides and skins, which are free:			
	Hides—		<i>Rs. a.</i>	
	Border.....	Each	33 0	5 p. ct.
	Buffalo.....	Score	70 0	5 p. ct.
	Cow.....	do	60 0	5 p. ct.
	Skins, including parchment and vellum, gold-beaters' skins, and all other descriptions of hides or skins.		Ad val.	5 p. ct.
63	Horn.....			Free.
	Horn, articles made of, not otherwise described.....		Ad val.	5 p. ct.
64	Instruments, apparatus, and appliances, and parts thereof, computing, dental, distilling, diving, drawing, educational, electric, electric lighting, galvanic, measuring, musical, optical, philosophical, phonographic, photographic (including materials for photography), scientific, surgical, surveying, telegraphic, telephonic, typewriters, and all othersorts, except telegraphic instruments and apparatus when imported by or under the orders of a railway company, which are free.		Ad val.	5 p. ct.
65	Ivory and ivory ware:			
	Unmanufactured—			
	Elephants' grinders.....	Hundred weight..	350 0	5 p. ct.
	Elephants' tusks (other than hollows, centers, and points), each exceeding 20 pounds in weight, and hollows, centers, and points, each weighing 10 pounds and over.	do	750 0	5 p. ct.
	Elephants' tusks (other than hollows, centers, and points) not less than 10 pounds and not exceeding 20 pounds each, and hollows, centers, and points each weighing less than 10 pounds.	do	650 0	5 p. ct.
	Elephants' tusks, each less than 10 pounds (other than hollows, centers, and points).	do	500 0	5 p. ct.
	Sea cow or moye teeth, each not less than 4 pounds.	do	200 0	5 p. ct.
	Sea cow or moye teeth, each not less than 3 pounds and under 4 pounds.	do	185 0	5 p. ct.
	Sea cow or moye teeth, each less than 3 pounds.	do	135 0	5 p. ct.
	All other sorts, manufactured and unmanufactured.		Ad val.	5 p. ct.
66	Jet, articles made of.....		Ad val.	5 p. ct.
67	Jewelry and jewels, including plate and other manufactures of gold and silver:			
	Silverware (other than European), plain.....	Tola	1 0	5 p. ct.
	Embossed or chased.....	do	1 4	5 p. ct.
	All other sorts, except precious stones and pearls, unset, which are free.		Ad val.	5 p. ct.
68	Jute:			
	Raw.....			Free.
	Articles made of, except secondhand or used gunny bags, which are free.		Ad val.	5 p. ct.
69	Lac, all sorts, and articles made of lac.....		Ad val.	5 p. ct.
70	Leather, and articles made of leather, including boots and shoes, harness and saddlery.		Ad val.	5 p. ct.
71	Manures of all kinds, including animal bones.....			Free.
72	Marine and naval stores, not otherwise described.....		Ad val.	5 p. ct.
73	Matches, all sorts.....		Ad val.	5 p. ct.
74	Mats and matting:			
	Floor matting, China and Singapore, of all sorts.....	Hundred	60 0	5 p. ct.
	All other sorts, except coir matting (for which see No. 40).		Ad val.	5 p. ct.
75	Mica and talc, and articles made therefrom.....		Ad val.	5 p. ct.
76	Minerals not otherwise described.....		Ad val.	5 p. ct.
77	Models of all descriptions.....		Ad val.	5 p. ct.
78	Molders' blacking and sand.....		Ad val.	5 p. ct.
79	Oilcake, also bran, fodder, and cattle food of all kinds.			Free.
80	Oilcloth and floor cloth, including linoleum, and tarpaulins.		Ad val.	5 p. ct.
81	Paints, colors, painters' materials, and compositions for application to leather, wood, and metals:			
	Other, other than European, all colors.....	Hundred weight..	1 4	5 p. ct.
	Paints—			
	Composition.....	do	65 0	5 p. ct.
	Patent driers.....	do	10 0	5 p. ct.
	Prussian blue—			
	China.....	Pound	8	5 p. ct.
	European.....	do	1 0	5 p. ct.
	Red lead.....	Hundred weight..	14 0	5 p. ct.
	Turpentine.....	Imperial gallon	2 0	5 p. ct.

## Import tariff—Continued.

## GENERAL DUTIES—Continued.

No.	Names of articles.	Unit.	Tariff valuation.	Duty.
<i>Other articles, unmanufactured and manufactured—Continued.</i>				
81	Paints, colors, painters' materials, and compositions for application to leather, wood, and metals—Cont'd.		<i>Rs. a.</i>	
	Verdigris .....	Hundredweight ..	70 0	5 p. ct.
	Vermilion, Canton .....	Box of 90 bundles ..	95 0	5 p. ct.
	White lead .....	Hundredweight ..	18 0	5 p. ct.
	White zinc .....	do ..	25 0	5 p. ct.
	All other sorts, including glue and putty .....		Ad val.	5 p. ct.
82	Paper, pasteboard, millboard, and cardboard of all kinds, including ruled or printed forms and account and manuscript books, labels, advertising circulars, sheet or card almanacs and calendars, Christmas, Easter, and other cards, including cards in booklet form, including also waste paper and old newspapers for packing.		Ad val.	5 p. ct.
83	Paper articles made of paper and papier-maché .....		Ad val.	5 p. ct.
	Perfumery:			
	Gowis, husked and unhusked .....	Hundredweight ..	40 0	5 p. ct.
	Kapurkachri (zedoary, China) .....	do ..	14 0	5 p. ct.
	Patch leaves (patchouli) .....	do ..	25 0	5 p. ct.
	Rose flowers, dried .....	do ..	16 0	5 p. ct.
	Rose-water .....	Imperial gallon ..	2 0	5 p. ct.
	All other sorts, except perfumed spirit (for which see Schedule III).		Ad val.	5 p. ct.
84	Pipes and other implements used in the consumption of tobacco and other narcotics.		Ad val.	5 p. ct.
85	Pitch, tar, and dammar:			
	Bitumen .....		Ad val.	5 p. ct.
	Dammar .....	Hundredweight ..	5 0	5 p. ct.
	Pitch, American and European .....	do ..	7 0	5 p. ct.
	Pitch, coal .....	do ..	3 8	5 p. ct.
	Tar, American and European .....	do ..	6 0	5 p. ct.
	Tar, coal .....	do ..	3 8	5 p. ct.
	Tar, mineral .....		Ad val.	5 p. ct.
86	Plants and bulbs, living, also dried for herbaria.			Free.
87	Plaster of paris and articles made of plaster of paris not otherwise described.		Ad val.	5 p. ct.
88	Plumbago and articles made of plumbago .....		Ad val.	5 p. ct.
89	Precious stones and pearls, unset .....			Free.
90	Pulp of wood, straw, rags, paper, and other materials.			Free.
91	Printing and lithographing material, namely, presses, type, ink, brass rules, composing sticks, chases, imposing tables, and lithographic stones, but not including paper.			Free.
92	Rags .....			Free.
93	Railway material for permanent way and rolling stock, namely: Cylinders, girders, and other material for bridges; rails, sleepers, bearing and fish plates, fish bolts, chairs, spikes, crossings, sleeper fastenings, switches, interlocking apparatus, brake gear, couplings and springs, signals, turntables, weigh bridges, engines, tenders, carriages, wagons, traversers, trolleys, trucks, and component parts thereof; also cranes and water cranes and standards, wire and other material for fencing, when imported by or under the orders of a railway company: <i>Provided</i> , That for the purpose of this exemption "railway" means a line of railway subject to the provisions of the Indian railways act, 1900, and includes a railway constructed in a native state under the suzerainty of Her Majesty, and also such tramways as the governor-general in council may, by notification in the Gazette of India, specifically include therein.			Free.
94	Seeds:			
	Castor .....	Hundredweight ..	8 8	5 p. ct.
	Cumin .....	do ..	20 0	5 p. ct.
	Cumin, black .....	do ..	20 0	5 p. ct.
	Linseed .....	do ..	6 0	5 p. ct.
	Methi .....	do ..	5 8	5 p. ct.
	Mustard, rape, or sarson .....	do ..	7 0	5 p. ct.
	Poppy .....	do ..	7 0	5 p. ct.
	Quince, bihidana .....	do ..	75 0	5 p. ct.
	Sesará .....	do ..	28 0	5 p. ct.
	Til or jinjili .....	do ..	7 0	5 p. ct.
	All other sorts .....		Ad val.	5 p. ct.
95	Shells and cowries:			
	Chanks—			
	Large shells, for cameos .....	Hundred ..	7 0	5 p. ct.
	White, live .....	do ..	8 0	5 p. ct.
	White, dead .....	do ..	4 0	5 p. ct.

*Import tariff—Continued.*

## GENERAL DUTIES—Continued.

No.	Names of articles.	Unit.	Tariff valuation.	Duty.
<i>Other articles, unmanufactured and manufactured—Continued.</i>				
Shells and cowries—Continued.				
	Cowras .....	Hundred	<i>Rs. a.</i> 10	5 p. ct.
	Cowries—			
	Bazar, common .....	Hundredweight	2 8	5 p. ct.
	Maldivo .....	do	5 8	5 p. ct.
	Sankhla .....	do	70 0	5 p. ct.
	Yellow, superior quality .....	do	5 8	5 p. ct.
	Mother-of-pearl, nacre .....	do	45 0	5 p. ct.
	Nakhla .....	do	60 0	5 p. ct.
	Tortoise shell .....	Pound	9 0	5 p. ct.
	Tortoise shell, nakh .....	do	3 0	5 p. ct.
	All other sorts, including articles made of shell, not otherwise described.		Ad val.	5 p. ct.
96	Ships and other vessels for inland and harbor navigation, including steamers, steam launches, boats, and barges, imported entire or in sections.			Free.
97	Silk, and articles made of silk:			
	Floss .....	Pound	6 8	5 p. ct.
	Piece goods .....		Ad val.	5 p. ct.
	Raw silk			
	Cháharam, Coochin-China, and Yellow Shanghai.	Pound	4 8	5 p. ct.
	Mathow .....	do	2 0	5 p. ct.
	Other kinds of China .....	do	6 0	5 p. ct.
	Waste and Kachra .....	do	1 4	5 p. ct.
	Panjam .....	do	1 8	5 p. ct.
	Persian .....	do	5 0	5 p. ct.
	Siam .....	do	2 8	5 p. ct.
	Produced from the tasar or other wild worm .....	do	2 8	5 p. ct.
	Sewing thread, China .....	do	8 0	5 p. ct.
	All other sorts, including cocoons .....		Ad val.	5 p. ct.
98	Sizing, for cotton, paper, or any other material .....		Ad val.	5 p. ct.
99	Soap .....		Ad val.	5 p. ct.
100	Specimens illustrative of natural science, including also antique coins and medals.			Free.
101	Sponge and sponges .....		Ad val.	5 p. c.
102	Starch .....		Ad val.	5 p. c.
103	Stationery, excluding paper (for which see No. 82) .....		Ad val.	5 p. c.
104	Stone and marble, and articles made of stone and marble.		Ad val.	5 p. c.
105	Straw plaiting, and articles made of straw, not otherwise described.		Ad val.	5 p. c.
106	Tallow and grease, including stearin .....	Hundredweight	20 0	5 p. c.
107	Tea-chests of metal or wood, whether imported entire or in sections, provided that the customs collector is satisfied that they are imported for the purpose of the packing of tea for transport in bulk.			Free.
108	Textile fabrics, not otherwise described .....		Ad val.	5 p. c.
109	Toilet requisites, not otherwise described .....		Ad val.	5 p. c.
110	Toys, including toy-books and requisites for all games .....		Ad val.	5 p. c.
111	Umbrellas, parasols, and sunshades of all kinds .....		Ad val.	5 p. c.
112	Vulcanite and ebonite, articles made of, not otherwise described.		Ad val.	5 p. c.
113	Walking sticks, and sticks for umbrellas, parasols, and sunshades, of all kinds, mounted and unmounted; driving, riding, and other whips; fishing rods and lines.		Ad val.	5 p. c.
114	Wax, and articles made of wax, excluding candles (for which see No. 81).		Ad val.	5 p. c.
115	Wood and timber (except firewood, which is free), and articles made of wood, not otherwise described.		Ad val.	5 p. c.
116	Wool:			
	Raw .....			Free.
	Articles made of, including felt .....		Ad val.	5 p. c.
117	All other articles, manufactured or unmanufactured, not described in this schedule.		Ad val.	5 p. c.

*Export tariff.*

Name of article.	Rate of duty.
Rice, husked or unhusked, including rice-flour, but not including rice-bran and rice-dust, which are free.	3 annas per Indian maund of 82½ pounds avoirdupois weight.

## BONDED WAREHOUSES.

ACT NO. VIII OF 1896.

[Passed by the governor-general of India in council. Received the assent of the governor-general on the 5th March, 1896.]

## INLAND BONDED WAREHOUSES.

3. (1) The inland bonded warehouses act, 1887, is hereby repealed.

(2) The reference to that act in section 3, clause (7), of the cotton-duties act, 1896, shall be read as if it were made to this act.

4. (1) Notwithstanding anything contained in the sea-customs act, 1878, the chief customs authority may from time to time, with the previous sanction of the local government, appoint a public or license a private warehouse at any place which is not a warehousing port, and may with the like sanction cancel such appointment or license.

(2) In reference to such a place and a warehouse appointed or licensed thereat the provisions of the said act with respect to the levy of customs duties on goods brought in bond from one customs port to another, and with respect to warehousing, shall be construed as if the place were a customs port and a warehousing port, and the warehouse a public or a private warehouse, as the case may be, appointed or licensed thereat under that act.

(3) All rules applicable to such warehouses, and to the weighment and removal thereto of salt, and in force at the commencement of this act, shall remain so applicable until they shall be duly superseded or altered.

(4) Every warehouse appointed or licensed under the provisions of the inland bonded warehouses act, 1887, shall be deemed to have been appointed or licensed under this act.

## SALT TIME BONDS.

5. Notwithstanding anything contained in the sea-customs act, 1878, or in section 4 of this act, the chief customs authority may permit salt, removed from shipboard or from a warehouse appointed or licensed under the sea-customs act, 1878, to be conveyed, under a bond securing the subsequent payment of the duty leviable in respect of the salt so removed and in accordance with such rules as may be prescribed in this behalf by the local government, to a warehouse appointed or licensed for that purpose by the chief customs authority.

6. Every bond executed in accordance with the provisions of the last preceding section shall be in the form hereto annexed, or, when such form is inapplicable or insufficient, in such other form as is from time to time prescribed by the chief customs authority: *Provided*, That the time allowed by such bond for the payment of the duty leviable on the salt included therein shall not exceed the time within which it may reasonably be expected that the whole of such salt shall have passed into consumption, and shall in no case exceed six months: *Provided, also*, That the chief customs authority may at any time require the duty to be paid to the extent to which the salt may have been delivered from the warehouse.

7. The local government may, with the previous sanction of the governor-general in council, make rules, consistent with the provisions of this act, to regulate—

(1) The appointment or licensing of warehouses under section 5;

(2) The inspection by government officers of such warehouses;

(3) The safe custody of salt in transit under the provisions of the said section;

(4) The removal of salt from a warehouse appointed or licensed under the said section;

(5) The nature of the security to be required from a person executing a bond in accordance with the provisions of the said section and the time and place of payment of the sum recoverable under such bond; and

(6) Generally, such other matters as may be deemed necessary to secure the safety of the public revenue.

8. Nothing in section 5 or section 6 shall prevent the removal of salt in any manner in which it may for the time being be lawfully removable under section 4.

## FORM OF BOND.

(See section 6.)

No. — 189—.

We, A B, ———, now of ———; and C D, ———, of the same place, are jointly and severally bound to Her Majesty's secretary of state for India in council in the sum of government rupees ——— to be paid to the said secretary of state in council, for which payment we jointly and severally bind ourselves and our legal representatives.

(Date)

(Signed)

The above-bounden ———, having applied to the officer in charge of the custom-house at ——— for and obtained permission to lodge in a warehouse appointed or licensed under the inland bonded warehouses act, 1896, and situated at ———, for a period of ——— months, the following goods, that is to say, ——— mannds of salt, imported by sea from ———, on board of the ship ———, and entered in the custom-house books as No. ——— of the register of goods imported by sea.

The condition of this bond is that ———.

If the said ———, or their legal representatives, shall observe all the rules prescribed under the said inland bonded warehouses act, 1896, to be observed by the owners of goods warehoused and persons obtaining permission to warehouse goods under the provisions thereof.

And if the said ———, or their legal representatives, shall pay to the officer in charge of the custom-house at the port of ———, or to the collector of ———, all dues, including customs duties or other lawful charges, which shall be demandable on the said salt or on account of penalties incurred in respect thereto, within ——— from the date of this bond, together with interest on every such sum at the rate of 6 per cent per annum from the date of demand thereof being made in writing by the said officer in charge of the custom-house.

And if, within the term so fixed or such further period (if any) as may be granted by the chief customs authority for the payment thereof, the full amount of all customs duties and other lawful charges, penalties, and interest demandable as aforesaid shall have been first paid on the whole of the said salt,

This obligation shall be void,

Otherwise, and on breach or failure in the performance of any part of this condition, the same shall be in force.

(Date)

(Signed)

## 3. CEYLON.

## IMPORT TARIFF.

[As given in the Board of Trade Journal for May, 1899.]

Articles.	Unit.	Duty.
<b>Arms and ammunition:</b>		<i>Rupees.</i>
Fowling pieces, guns, and rifles, single barreled .....	Each ...	5.00
Fowling pieces, guns, and rifles, double barreled, and revolving or magazine ...	do ...	10.00
Gunpowder, fine .....	Pound ..	.25
Gunpowder, coarse, for blasting (incapable of being passed through a No. 10 standard mesh) .....	do ...	.08
Pistols, single barreled .....	Each ...	2.25
Pistols, double barreled, and revolvers .....	do ...	4.50
Shot .....	Cwt ...	.75
Asphalt (12½ cents per hundred weight) .....	Ton ...	2.50
Bacon, butter, cheese, and hams .....	Cwt ...	3.00
Barley, imported solely for brewing .....	do ...	.33
Beef, pork, humps, tongue, salted or corned .....	do ...	1.25
Beer, ale, porter, and all other malt liquors:		
In wood .....	Gallon ..	.13
In bottles .....	do ...	.17
Benjamin .....	Cwt ...	1.50
Brassware .....	do ...	5.00
Camphor .....	do ...	6.50
Cartridges, fuse, dynamite, detonators, percussion caps, and fireworks, for every 100 rupees value .....		20.00
Castor oil .....	Cwt ...	1.20
Cement .....	do ...	.17
Chillies .....	do ...	1.00
Cloves .....	do ...	1.25
Copperware .....	do ...	5.00
Coriander seed .....	do ...	.60

## Import tariff—Continued.

Articles.	Unit.	Duty.
Cotton goods:		<i>Rupees.</i>
Gray cambrics, jaconets, and shirtings, valued at 55 cents per pound, for every 100 rupees value.		4.00
Gray domestics, long cloths, mule twist (30 to 80 cents) sheetings, and tea cloths, 45 cents per pound, for every 100 rupees value.		4.00
Turkey-red yarn, 90 cents per pound, for every 100 rupees value.		4.00
Yarns of other colors, 50 cents per pound, for every 100 rupees value.		4.00
Other cotton goods, for every 100 rupees value.		4.00
Cumin seed	Cwt	1.15
Cutch	do	1.70
Dates	do	.50
Fennel seed	do	.75
Fish (dried or salted), roes, fins, skins, and blood, the produce of creatures living in the sea.	do	.50
Fish, maldive (umbalakara)	do	1.00
Flour	do	1.00
Garlic	do	.65
Ghee	do	2.50
Ginger, dry	do	.80
Kerosene oil	Gallon	.25
Mace	Cwt	10.00
Matte seed	do	.55
Metals:		
Brass, wire and nails	do	3.00
Copper, sheathing, bars, bolts, ingots, plates, nails, and tacks.	do	3.00
Iron, corrugated	Ton	7.00
Iron, galvanized, viz, guttering, rails, piping, ridging, rivets, sheets, and sheets galvanized, spouting, strapping, screws, tiles, etc.	do	15.00
Iron nails and tacks of all sorts, and rivets	Cwt	.62
Zinc, perforated	do	3.00
Onions	do	.17
Opium	Pound	2.00
Paddy	Cwt	.33
Pepper, long	do	3.00
Pepper, whole	do	1.50
Pomace	do	.25
Potatoes	do	.58
Rice, wheat, grain, pease, beans, and other grains, except barley for brewing	do	.50
Salt	do	2.13
Sago	do	.35
Salt-peter	do	
Spirits (not being sweetened or mixed with any other articles so that the degree of strength thereof can not be ascertained by Sykes' hydrometer) for every gallon of the strength of proof by each hydrometer, and so on in proportion for any greater or less strength than the strength of proof, and for any greater or less quantity than a gallon, provided that in no case shall duty be less than at the rate of 5 rupees per gallon:		
Brandy	Gallon	6.00
Geneva	do	6.00
Gin	do	6.00
Rum	do	6.00
Whisky	do	6.00
Unenumerated	do	7.00
Other spirits, being sweetened or mixed so that the degree of strength can not be ascertained as before—		
Liqueurs and cordials	do	6.00
Unenumerated	do	7.00
Soap, other than perfumed or toilet	Cwt	.55
Sugar:		
Candy and refined	do	3.00
Unrefined	do	1.75
Palm and jaggery	do	.75
Tamarind	do	.25
Tea	Pound	.25
Tobacco:		
Cigars and snuff	do	1.50
Manufactured	do	.40
Unmanufactured and hooks	do	.25
Turmeric	Cwt	.65
Twine	do	1.55
Wine:		
Claret, in bottle	Gallon	1.25
Still hock, in bottle	do	1.25
Ginger, in wood or bottle	do	.50
Claret, in wood	do	.50
Still hock, in wood	do	.50
Sparkling wines, in bottle	do	2.50
Other wines, in bottle	do	1.50
Other wines, in wood, except claret, still hock, and ginger	do	1.00
All other goods, wares, merchandise, and machinery not otherwise charged with duty or prohibited, and not comprised in the table of exemptions hereinafter set forth, for every 100 rupees in value.		5.50



*Import tariff—Continued.*

## TABLE OF EXEMPTIONS.

**Aerated waters.**

Animals, viz, horses, mules, asses, neat cattle, and all other live stock.

**Areca nuts.****Arrowroot.****Blotting paper**

Books and maps, printed.

Bricks and tiles and glass tiles.

Bullion, coin, pearl oysters, pearls, and precious stones, unset.

**Cardamoms.**

Cards, blank, Christmas, wedding, and birthday cards.

Casks (empty), shooks, and staves.

Castor-seed poonac.

Coal, coke, and patent fuel.

Cocoanuts and cocoanut oil.

Coffee.

Coir yarn, rope, junks, fiber, twine, and strands.

Copra.

Cotton wool.

Cowries and shells (not tortoise shell).

Dammar.

Drawings and drawing materials.

Drums, iron, for oil.

Felt.

Frozen or refrigerated meat.

Fruit (fresh, and not in any way preserved).

Grindstones.

Gunnies and gunny cloth and filter bagging.

Hay and straw.

Hoop iron and hoop steel.

Hops.

Horns.

Ice.

Instruments—scientific, surgical, mathematical, etc.

Jute.

Lime and clay.

Liquid fuel, the product of petroleum, with a flashing point not under 200° F.

**Machinery, viz:**

Prime movers and component parts thereof, including boilers and component parts thereof; also including locomotive and portable engines, steam rollers, fire engines, and other machines in which the prime mover is not separable from the operative parts.

Machinery (and component parts thereof), meaning machines or sets of machines to be worked by electric, steam, water, fire, or other power, not being manual or animal labor, or which before being brought into use require to be fixed with reference to other moving parts, and which are intended for—

(a) The preparing, ginning, pressing, spinning, weaving, sewing, knitting, bleaching, and dyeing of cotton, jute, hemp, silk, wool, or other fibers, and any other process intervening between the raw material and the finished product as packed ready for market.

(b) The smelting and milling of iron and other metallic ores, and manufacture of iron, steel, and other metals.

(c) The manufacture of leather, sugar, indigo, silk, paper, soap, gas, oil, flour, cordage, rope, and twine.

(d) The milling of rice.

(e) The drying and rolling of tea.

(f) The pulping of coffee.

(g) Printing presses.

(h) Foundries and workshops of iron and other metals.

(i) Railway workshops.

(j) The refining of petroleum and the manufacture of vegetable oils.

(k) The crushing of bones and bricks.

(l) The manufacture of lac.

(m) Potteries.

(n) Sawmills.

(o) Mining, navigation, agriculture, and pumping.

(p) Such other manufactures and industries as the governor in executive council may from time to time specify.

*Provided*, That the term does not include tools and implements to be worked by manual or animal labor: *And provided also*, That only such articles shall be admitted if component parts of machinery as are indispensable for the working of the machinery, and are, owing to their shape or other special quality, not adapted for any other purpose.

*NOTE*.—Machinery and component parts thereof made of substances other than metal are included in this entry.

Manures of all sorts, and ingredients imported solely for the manufacture of manures, and certified as such by the importer.

**Manuscripts.****Metals, unwrought:**

T and channel bars, angles, plates, sheets, and roller joists, iron or steel, but not galvanized iron.

Brass, sheets.

Iron, angle, and Swedish bar.

Iron, bar, flat, square, bolt or round, rod, and nail rod.

Iron, pig.

Iron, plates and sheets (not galvanized).

Lead, sheet, pipe, and pig.

Tin and zinc, in cake or slab.

Steel, blister.

Steel, cast.

Tin plates.

Nets, fishermen's.

Oil, the produce of creatures living in the sea.

Olas.

Orchilla weed.

Palmyra fiber.

Paper and envelopes, ruled and unruled, with or without printed heading.

All exercise books and manuscript note books used for educational purposes.

Paper for lining tea boxes.

Passengers' baggage, viz: Wearing apparel, and instruments intended for the professional use of, and accompanying passengers.

Plants, trees, and seeds intended for agricultural and horticultural purposes.

Plumbago.

Printing materials.

Printed labels.

Printed music.

Prints and pictures, printed almanacs and show cards, and plates with their frames.

Rattan.

Resin.

Regimental clothing, uniforms, necessaries, accoutrements, and band instruments imported for the use of Her Majesty's land and sea forces, including volunteers.

Rifles for volunteers.

Saltpeter, refuse of, for purposes of manure only, as certified by the importer.

Screws for tea boxes.

Seeds: Cotton, castor, rape, poppy, niger, mustard, and bird.

Senna leaves.

Slates, roofing.

Sheets, iron, tea boxes (imported in shooks).

Solder.

Soldering fluid.

Specimens and objects illustrative of natural history.

Stones:

Ballast,

Coral.

Grinding.

Tomb, and tableta.

Of sorts

Tallow and grease.

Tanks iron.

Tea lead.

Tea lead foil.

Timber (not prepared).

Woods: Dye, sandal, and of sorts.

Wool, metal, paper, or other material, or any combination of wood or metal, or any other material imported in shooks or in rolls, or in any form in which they may be used in making tea boxes.

*Import tariff—Continued.*

## TABLE OF PROHIBITIONS AND RESTRICTIONS INWARD.

Ammunition, arms, gunpowder, and utensils of war by way of merchandise, except by license from Her Majesty, for furnishing Her Majesty's public stores only, or under the directions of the collector by authority of the governor.

Books wherein the copyright shall be first subsisting, first composed, or written or printed in the United Kingdom, and printed or reprinted in any other country, and of which notice that copyright subsists shall have been given by the proprietor to the commissioner of customs, London.

Coin—viz, false money, or counterfeit sterling coin of the realm, or any money purporting to be such—not being of the established standard in weight or fineness.

Dangerous substances—viz, earth oil or mineral naphtha, fulminating powder, gun cotton, nitroglycerin—except by license of the governor and under regulations to be made by the governor, with the advice of the executive council, from time to time, for the safe landing and deposit thereof.

Indecent or obscene prints, paintings, books, cards, lithographs, photographs, engravings, or any other indecent or obscene articles.

Infected cattle, sheep, or other animals; also hides, skins, horns, hoofs, or any part of cattle or other animal which the governor may by proclamation prohibit in order to prevent contagious distemper.

Fish, grain, and other articles in a damaged, stinking, offensive condition, unfit for food and legitimate use, and likely to breed sickness or any contagious disorders.

Ganja or chang or any substance containing ganja or chang.

Parts of articles—viz, any distinct or separate part of any article not accompanied by the other part, or all the other parts of such articles, so as to be complete or perfect—if such articles be subject to duty according to the value thereof.

## EXPORT DUTIES.

Royalty on plumbago, per cwt., 25 cents.

Royalty on elephants, per head, 200 rupees.

No elephant can be shipped for export without the production of a permit for their removal from the district in which the elephants have been captured.

Ten cents per cwt. on all coffee, tea, and cacao exported, and 5 cents per cwt. on all cinchona.

Twenty cents on every 100 pounds of tea exported. (Ordinance 15 of 1892.)

Horns of spotted deer and sambur, per cwt., 14 rupees.

Chanks, live and dead, per 1,000, 2 rupees.

## HARBOR DUES.

## I.—DUES LEVIABLE AT THE PORT OF COLOMBO.

## DUES PAYABLE BY SHIPS ENTERING THE PORT.

	Rs. c.		Rs. c.
Up to 50 tons.....	2 50	Over 500 and up to 700 tons .....	50 0
Over 50 and up to 100 tons.....	5 0	Over 700 and up to 900 tons .....	60 0
Over 100 and up to 150 tons.....	7 50	Over 900 and up to 1,100 tons.....	70 0
Over 150 and up to 200 tons.....	10 0	Over 1,100 and up to 1,300 tons.....	80 0
Over 200 and up to 300 tons.....	20 0	Over 1,300 and up to 1,500 tons.....	90 0
Over 300 and up to 400 tons.....	30 0	Over 1,500 and up to 1,800 tons.....	100 0
Over 400 and up to 500 tons.....	40 0	Over 1,800 tons.....	120 0

These dues to clear a vessel inward and outward, providing her stay in the port does not exceed 96 hours.

If exceeding 96 hours and not exceeding 288 hours, one-half of the scale to be added.

If exceeding 288 hours, to pay the same rate outward as paid inward.

The above rates to be applicable to all vessels, whether steamers, sailing vessels, or native craft.

*Dues payable by ships discharging or loading cargo.*

12½ cents per ton upon all cargo discharged or loaded by vessels up to 200 tons register.

25 cents per ton upon all cargo discharged or loaded by vessels above 200 tons register.

Cargo brought to the port for transshipment to be free of dues under this heading, if not landed, or if landed and not entered for duty.

Live stock—cattle, 1 rupee per head; horses, 5 rupees per head; sheep and goats, 20 cents per head.<sup>1</sup>

Vessels of 300 tons and under to be allowed to land or ship 5 tons of cargo free.

Vessels over 300 tons to be allowed to land or ship 10 tons free.

Coal to pay 25 cents a ton inward only.

<sup>1</sup>Dues not to be levied on elephants, camels, lions, and other animals temporarily brought into Colombo by circus managers (colonial secretary to principal collector, No. 171, of December 8, 1890); nor on live poultry in coops or baskets (colonial secretary to principal collector, No. 159, of May 5, 1897).

*Dues payable on imports.*

[For five days.]

	Cents.
For each butt, pipe, or puncheon.....	50
For each half pipe or hoghead.....	25
For each barrel or quarter cask.....	15
For each cask or keg of smaller size, and empty cask.....	10
For each crate, cask, or case of hardware, earthenware, or ironmongery.....	25
For each bale, case, or box measuring—	
60 cubic feet or upward.....	25
40 cubic feet and under 60 cubic feet.....	20
25 cubic feet and under 40 cubic feet.....	15
15 cubic feet and under 25 cubic feet.....	12
10 cubic feet and under 15 cubic feet.....	8
5 cubic feet and under 10 cubic feet.....	6
For each small box or package.....	4
For each bag of rice or sugar.....	4
For beer, wine, or spirits in bottle, per dozen quarts.....	4
For coir yarn or rope, in ballots or bundles, per cwt.....	5
For manure, in bags or casks, per ton.....	25
For heavy goods, such as metal or timber, per ton.....	25
Other goods of like size or weight to be charged in proportion to these rates. Kerosene oil in bulk, 5 rupees per 1,000 gallons.	
All other goods not enumerated in the tariff, per ton.....	25

(a) These rates to admit of goods remaining at the wharf for a term not exceeding five days, exclusive of Sundays and holidays, of which the day of receipt and the day of removal shall each count as one day. Thereafter an additional similar rate to be charged for each succeeding five days or part thereof.

(b) All goods brought from abroad to be reshipped to a British or foreign port, or to be reshipped coastwise, shall be considered as landed for transshipment or reshipment, provided they are on landing deposited in or within five days after landing removed to a reshipment warehouse.

(c) Such goods, if reshipped within five days after landing, to be free of harbor dues.

(d) If not reshipped within five days, but deposited in a reshipment warehouse, to be liable only to a single rate of harbor dues.

(e) If not removed from a usual landing warehouse till after five days from the date of landing, they shall pay the cumulative rate from the date of landing till such removal.

Coastwise goods brought for transshipment or reshipment, not being through cargo, shall, if landed, pay both import and export dues; if transhipped without being landed they shall only be liable to export dues.

*Dues payable on exports.<sup>1</sup>*

[For five days.]

	Cents.
For each leagner, pipe, or cask of like size.....	25
For each hoghead or cask of like size.....	12
For each cask or barrel of coffee not weighing more than 3 cwt. gross.....	6
For each cask weighing more than 3 cwt. and less than 7 cwt.....	8
For each cask weighing more than 7 cwt.....	12
For empty casks, each.....	10
For barrel of plumbago, barrel of same size containing other articles, and empty plumbago barrel.....	7
For each bale, case, or package measuring—	
60 cubic feet and upward.....	25
40 cubic feet and under 60 cubic feet.....	20
25 cubic feet and under 40 cubic feet.....	15
15 cubic feet and under 25 cubic feet.....	12
10 cubic feet and under 15 cubic feet.....	8
5 cubic feet and under 10 cubic feet.....	6
For smaller box or package.....	2
For bag of coffee.....	4
For bag of cinnamon weighing not more than 100 pounds, or bale under 5 cubic feet.....	2
Other goods of like size or weight to be charged in proportion to these rates.	
For coir goods in ballots or bundles, per cwt.....	4
For cocoanuts, in bags or loose, per 100.....	4
For metal and timber exported from Colombo, per ton.....	12
For each box or chest of tea on net weight, as marked on each package—	
For every 50 pounds.....	3
For every additional 50 pounds or fraction thereof.....	3
Package or box of less weight.....	2
All other articles not enumerated in the tariff, per ton.....	25

These rates to admit of goods remaining at the wharf for a term not exceeding five days, of which the day of receipt and the day of removal shall each count as one day. Thereafter an additional similar rate to be charged for each succeeding five days or part thereof.

<sup>1</sup> Export dues on oyster shells to be charged at the rate of 25 cents per ton.

*Exemptions.*

Military baggage, both inward and outward.  
 Passengers' baggage outward and inward, when no declaration is made or entry passed.  
 Dhobies' bundles and dubash's supplies.  
 Exports shut out and relanded.

## II.—PORT DUES LEVIABLE AT ALL PORTS EXCEPT COLOMBO.

Port dues shall be leviable and payable for entry inward and for clearance outward on all ships arriving at or departing from any part of this island (except Colombo), according to the following table: *Provided always*, That when a vessel has paid port dues inward or outward she shall not be liable for additional port dues for goods carried coastwise during the same voyage:

*Port dues leviable at per ton burden.*

On entry inward with cargo, or with passengers exceeding one person, for every 2 tons, 8 cents per ton.

On clearance outward with cargo, or with passengers exceeding one person, for every 2 tons of burden, 8 cents per ton.

In the case of mail steamers, of whatever tonnages, the dues either inward or outward are not to exceed Rs. 50.

*Composition for port dues.*

Vessels conveying goods between one port and another within the island are allowed to compound for port dues for twelve months, per ton, 50 cents.

*Exemptions.*

On entry inward in ballast or with cargo reported for exportation, and the vessels leave the port without breaking bulk or landing passengers exceeding one person, for every 2 tons, free.

On clearance in ballast or with the original cargo, if the vessel leaves the port without shipping goods or passengers exceeding one person, for every 2 tons of burden, free.

Ships of 250 tons and upward, not being mail steamers, landing cargo not exceeding 10 tons and shipping cargo not exceeding 10 tons, free.

## WAREHOUSE RENT.

Warehouse rent shall be payable on all imported goods, other than goods landed for transshipment, lodged in any Queen's warehouse, warehouse, or other place of deposit provided by Government, for all such time as the same shall remain in such warehouse, at such rates and under such regulations as may from time to time be fixed by the governor; and no goods upon which warehouse rent is due shall be removed until the same be paid.

## TABLE OF WAREHOUSE RATES.

## I.—SINGLE RATES OF WAREHOUSE RENT.

	Cents.		Cents.
Batta, pipes, and puncheons, and such like articles.....	50	Oilman stores:	
Hogheads of all kinds.....	25	In 3-dozen cases.....	12
Barrels or quarter casks of wine, malt, tar, and other articles in similar-sized packages.....	15	In 2-dozen cases.....	8
Casks or kegs of nails, oil, turpentine, etc.....	10	In 1-dozen cases.....	4
Empty casks, each.....	10	Hardware, in casks or crates:	
Bales, cases, of all descriptions:		Ordinary size.....	25
60 cubic feet and upward.....	25	Large size.....	25
40 to 60 cubic feet.....	20	Metals and iron, also castings (tons).....	25
25 to 40 cubic feet.....	15	Staves, shooks, in bundles.....	6
15 to 25 cubic feet.....	12	Tea shooks (packages):	
10 to 15 cubic feet.....	8	To contain 100 pounds.....	6
5 to 10 cubic feet.....	6	To contain 50 pounds.....	4
Small boxes, packages, and parcels.....	4	Coir, yarn, and rope (cwt.).....	5
Bags of rice and other grain.....	4	Pianos and carriages.....	50
Sugar.....	4	Large iron drums for citronella oil, etc.....	25
Flour.....	4	Asphalt (tons).....	25
Fish.....	4	Manure (tons).....	25
Vegetables and miscellaneous articles.....	4	Cement (barrels).....	15
Crates or casks of glass, crockery, and such like.....	25	Timber, including teak staves (tons).....	25
Wine, spirits:		Powder in large barrels.....	25
In 2-dozen cases.....	12	Powder in small barrels.....	10
In 2-dozen cases.....	8	All other goods not enumerated in the tariff, per ton.....	25
In 1 dozen cases.....	4		

Other goods of like size and weight to be charged in proportion to the above rates.

Goods may remain in the said warehouses or places of deposit on payment of the said rates for any time not exceeding three days, exclusive of Sundays, holidays, and day of landing, after which, as provided by section 27 of the said ordinance, such goods shall be liable to double rent at the said rates for each additional week or part thereof for such time as they may remain in such warehouse or place of deposit.

All goods which are within five days from the date of landing (of which days the day of landing and the day of reshipment shall each count as one) either (a) lodged within the reshipment warehouse provided by the Government or (b) reshipped, shall be free of warehouse rent. If not so reshipped or lodged within the reshipment warehouse within five days after landing, rent from the date of landing will be charged according to the notification dated December 2, 1887.

Coastwise goods locally produced or manufactured in Ceylon are not imported, and are not liable to the single rate of warehouse rent.—Colonial secretary to principal collector, No. 64, of March 23, 1888.

Coastwise goods locally produced or manufactured in Ceylon are liable to double rent under section 27 of ordinance 17 of 1869.

## II.—BONDED WAREHOUSES.

The following rates per week will be charged on all goods warehoused in the bonded warehouses. Rent will commence on the day the goods are deposited therein, and a week's rent will be charged on all fractions of a week:

Cents.	Cents.
For each butt, pipe, or puncheon..... 40	For each bale, case, or package measuring—
For each half pipe or hoghead..... 20	25 cubic feet and under 40..... 12
For each barrel or quarter cask..... 12	15 cubic feet and under 25..... 8
For each octave, or cask of like size..... 8	10 cubic feet and under 15..... 6
For each crate, cask, or case of hardware, earthenware, or ironmongery..... 20	5 cubic feet and under 10..... 4
For each bale, case, or package measuring—	For each smaller box or package..... 2
60 cubic feet or upward..... 20	For each bag of sugar..... 4
40 cubic feet and under 60..... 16	Iron or other heavy goods in bulk, per ton... 20
	Beer, wine, or spirits, per dozen quarts..... 1

## III.—EXPORTS.

The following rates per day will be charged on all goods brought for shipment. Such goods will be allowed three clear days free of rent, and rent will not be charged until the fifth day, on and after which they will become liable to the payment of a daily rent. Goods brought for shipment but removed without being shipped shall be liable to rent from and for the day on which they are brought; but no rent shall be charged for goods brought to the wharf and returned on the same day, nor for days on which the master attendant hoists the storm flag:

Cents.	Cents.
For each leagner, pipe, or cask of like size... 25	For each bale, case, or package measuring—
For each hoghead or cask of like size..... 12	25 and under 40 cubic feet..... 15
For each cask or barrel of coffee—	15 and under 25 cubic feet..... 12
Not weighing more than 3 cwt. gross..... 6	10 and under 15 cubic feet..... 8
Weighing more than 3 and less than 7 cwt. 8	5 and under 10 cubic feet..... 6
Weighing more than 7 cwt..... 12	For each smaller box or package..... 2
For each barrel of plumbago..... 7	For each bag of coffee..... 4
For each bale, case, or package measuring—	Coir goods in ballots or bundles, per cwt. .... 4
60 cubic feet and upward..... 25	All other goods not enumerated in the tariff, per ton..... 25
40 and under 60 cubic feet..... 20	

Coir in pressed iron-bound bales, per measurement.—Colonial secretary to principal collector, No. 135, of June 27, 1866.

## 4. STRAITS SETTLEMENTS.

With the exception of an excise duty upon spirituous and fermented liquors and chang, the Straits ports are free from duties on imports and exports. Nor are tonnage duties levied for general purposes, and the only tax to which shipping is liable consists of a moderate one of a penny (2 cents) per ton register in support of the light-houses on the coast.

The following are the rates of excise duties levied in the colony:

All spirituous or fermented liquors used or consumed in any of the

Settlements of the colony shall be liable to the payment of the following duties:

	Per gallon.
On spirituous liquors .....	\$1. 50
On sparkling wines .....	1. 00
On still wines .....	.50
On malt liquors, cider, and perry .....	.18

## CHINA.

In compliance with the instructions contained in the department circular dispatch of July 29 last, I have the honor to inclose printed copies of the general tariff of China,<sup>1</sup> or a manual of the customs practice at Shanghai, being rates, regulations, forms, etc., adopted by the customs. These are, in the main, the regulations or forms in force at all the treaty ports of China when the conditions of trade are alike; changes, if any, that may exist at the other ports are mainly those that suit the requirements of the port, as the case may be.

I know of no bounty legislation relating to the export of domestic products in China.

CHARLES DENBY, *Minister.*

PEKIN, September 18, 1897.

### Import tariff of China.

Names of articles.	Unit.	Rate of duty. <sup>1</sup>	United States equivalent.
		<sup>2</sup> T. m. c. c.	
Agar-agar .....	133½ pounds .....	0 1 5 0	\$0. 105
Algaric. (See Fungus.)			
Almonds. (See Apricot seeds.)			
Alum .....	do .....	0 0 4 5	.0315
Alum, green or copperas .....	do .....	0 1 0 0	.07
Aniseed, broken .....	do .....	0 2 5 0	.175
Aniseed oil .....	do .....	5 0 0 0	3.50
Aniseed star .....	do .....	0 5 0 0	.35
Antimacassars. (See Articles de tapisserie.)			
Antiques. (See Curiosities.)			
Apricot seeds, or almonds .....	do .....	0 4 5 0	.315
Armlets, glass. (See Bangles.)			
Arrowroot. (See Sago.)			
Arsenic .....	do .....	0 4 5 0	.315
Articles de ménage <sup>3</sup> .....	Free .....		
Articles de tapisserie, including Berlin wool work, anti-macassars etc.	do .....		
Artificial flowers .....	133½ pounds .....	1 5 0 0	1.05
Asafetida .....	do .....	0 6 5 0	.455
Bamboo ware .....	do .....	0 7 5 0	.525
Bangles or armlets, glass .....	do .....	0 5 0 0	.35
Bar iron. (See Metals.)			
Beams. (See Timber.)			
Bean cake, including guano <sup>4</sup> .....	do .....	0 0 3 5	.0245

<sup>1</sup>Corrected to October, 1899.

<sup>2</sup>The letters T. m. c. c. at the head of the column showing the rates of duty mean tael, mace, candareen, and cash. The haikwan or customs tael is equal to 10 mace, 100 candareens, and 1,000 cash. In reductions to United States equivalents the tael was estimated at 70 cents. Any fluctuations from this estimate must, accordingly, be taken into account when estimating the tariff rates in United States currency.

<sup>3</sup>Including drawing-room, dining room, bedroom, bathroom, kitchen, pantry, and countinghouse furniture; furniture for billiard room, bowling alley, and racket court; safes, stoves, grates, cooking ranges, fire irons, fenders, coal scuttles, etc.; cornices and curtains, etc.; gas fittings, bells, etc.; books, music, musical instruments, scientific instruments and apparatus, etc.; saddlery, harness, and carriages; foreign carpeting and druggeting, etc. [Excluding clocks, musical boxes, pictures, paintings, looking-glasses, mirrors, curiosities, lamp wicks, mats, quilts, blankets, rugs of hair or skin, Chinese carpets, and druggets, leather trunks, native chinaware, pottery, and earthenware.]

<sup>4</sup>Guano is allowed to pay 5 per cent ad valorem at importer's option.

*Import tariff of China—Continued.*

Names of articles.	Unit.	Rate of duty.	United States equivalent.
Bean oil. (See Oil.)		<i>T. m. c. c.</i>	
Beans and peas.....	133½ pounds.....	0 0 6 0	\$0.042
Beaver skins. (See Skins, beaver.)			
Bedquilts, cotton. (See Palampore.)			
Beef and pork. (See Meats.)			
Beer (see Wines.)	Free.....		
Beeswax, yellow.....	133½ pounds.....	1 0 0 0	.70
Bells. (See Articles de ménage.)			
Berlin wool work. (See Articles de tapisserie.)			
Betel-nuts.....	133½ pounds.....	0 1 5 0	.105
Betel nut husk.....	do.....	0 0 7 5	.0525
Bezoar, cow. (See Cow bezoar.)			
Bicho de mar, black.....	do.....	1 5 0 0	1.05
Bicho de mar, white.....	do.....	0 3 5 0	.245
Birds' nests, first quality.....	½ pounds.....	0 5 5 0	.385
second quality.....	do.....	0 4 5 0	.215
third quality or uncleaned.....	do.....	0 1 5 0	.105
Biscuit, all kinds, plain and fancy.....	Free.....		
Bitters. (See Wines.)			
Blankets. (See Woolen manufactures.)			
Blotting paper. (See Stationery.)			
Bombazettes. (See Woolen manufactures.)			
Bonbons. (See Confectionery.)			
Boneware and hornware.....	133½ pounds.....	1 5 0 0	1.05
Books, Chinese. (See Paper first quality.)			
Books, foreign. (See Articles de ménage.)			
Boots, Chinese. (See Shoes and boots.)			
Boots, foreign. (See Clothing, foreign.)			
Bracelet, foreign. (See Jewelry, foreign.)			
Brass buttons [Export Tariff.].....	do.....	3 0 0 0	2.10
Brass buttons [Imported Tariff.].....	Gross.....	0 0 5 5	.0385
Brass foil.....	133½ pounds.....	1 5 0 0	1.05
Brass ware.....	do.....	1 0 0 0	.70
Brass wire.....	do.....	1 1 5 0	.805
Brick tea (see Tea, brick).....	do.....	0 2 0 0	.14
Brimstone and sulphur. (Can not be imported or exported except under special authority.)			
Broadcloth. (See Woolen manufactures.)			
Brocades. (See Cotton piece goods.)			
Brooches. (See Jewelry, foreign.)			
Buffalo hides. (See Hides, buffalo.)			
Buffalo horns. (See Horns, buffalo.)			
Buffalo sinews. (See Sinews.)			
Building materials not specified in tariff, imported for other than official purposes.	5 p. ct. ad valorem.....		
Building materials imported for official residences or offices.	Free.....		
Bullion, gold and silver.....	Free.....		
Bunting. (See Woolen manufactures.)			
Butter, including condensed and desiccated milk.....	Free.....		
Buttons, brass. (See Brass buttons.)			
Buttons, fancy.....	5 p. ct. ad valorem.....		
Cakes. (See Confectionery.)			
Camagon wood. (See Wood, camagon.)			
Cambrics. (See Cotton piece goods.)			
Camels hair. (See Hair, camels.)			
Camels wool. (See Wool, camels.)			
Camlets. (See Woolen manufactures.)			
Camphor.....	133½ pounds.....	0 7 5 0	.525
Camphor, baroos, clean.....	½ pounds.....	1 3 0 0	.91
Camphor, baroos, refuse.....	do.....	0 7 2 0	.504
Candles, foreign.....	Free.....		
Canes.....	Thousand.....	0 5 0 0	.35
Cannon. (Can not be imported or exported except under special authority.)			
Cantharides.....	133½ pounds.....	2 0 0 0	1.40
Canvas and cotton duck, not exceeding 50 yards long.....	Piece.....	0 4 0 0	.28
Capoor cutchery.....	133½ pounds.....	0 3 0 0	.21
Caps, felt. (See Felt caps.)			
Caps, silk. (See Silk.)			
Cardamoms, superior.....	do.....	1 0 0 0	.70
Cardamoms, inferior, or grains of paradise.....	do.....	0 5 0 0	.35
Carpeting, foreign¹.....	Free.....		
Carpeting, foreign. (See Articles de ménage.)			
Carpets and druggets².....	Hundred.....	3 5 0 0	2.45
Carriages. (See Articles de ménage.)			
Cash. (See Copper cash.)			
Cassia buds.....	133½ pounds.....	0 8 0 0	.56
Cassia lignea.....	do.....	0 6 0 0	.42

¹ Including oil floor cloth. (Excluding Chinese carpets.)

² Not including foreign carpeting and druggeting.

## Import tariff of China—Continued.

Names of articles.	Unit.	Rate of duty.	United States equivalent.
Cassia oil.....	133½ pounds	<i>T. m. c. c.</i> 9 0 0 0	\$6.30
Cassia twigs.....	do	0 1 5 0	.105
Cassimeres. (See Woolen manufactures.)			
Castor oil¹.....	do	0 2 0 0	.14
Caviare. (See Meats.)			
Cement.....	5 p. ct. ad valorem		
Ceruse. (See Lead, white.)			
Charcoal.....	Free		
Charms, foreign. (See Jewelry, foreign.)			
Cheese.....	Free		
Chestnuts.....	133½ pounds	0 1 0 0	.07
China root.....	do	0 1 3 0	.091
Chinaware, coarse².....	do	0 4 5 0	.315
China ware, fine.....	do	0 9 0 0	.63
China ware, foreign. (See Glassware.)			
Chintzes. (See Cotton piece goods.)			
Chocolate. (See Confectionery.)			
Chutneys. (See Vegetables.)			
Cigar cases. (See Cigars.)			
Cigar holders. (See Cigars.)			
Cigars, foreign, including cigar cases, cigar holders, and pipes.	Free		
Cinnamon.....	133½ pounds	0 7 5 0	.525
Citrons. (See Vegetables.)	do	1 5 0 0	1.05
Clocks.....	5 p. ct. ad valorem		
Clothing, cotton.....	133½ pounds	1 5 0 0	1.05
Clothing, foreign³.....	Free		
Clothing, silk.....	133½ pounds	10 0 0 0	7.00
Cloves.....	do	0 5 0 0	.35
Cloves, mother.....	do	0 1 8 0	.126
Coal, foreign⁴.....	Ton	0 0 5 0	.126
Coal, native: Formosa, Hupeh, Anhwei, Kwangsi, and K'ai-p'ing.	do	0 1 0 0	.07
Coal, native, other sorts.....	do	0 3 0 0	.21
Coal shipped by yachts for their own use	Free		
Coal scuttles. (See Articles de ménage.)			
Cochineal.....	133½ pounds	5 0 0 0	3.50
Cocoa. (See Confectionery.)			
Cocconuts. (See Vegetables.)			
Cocoons. (See Silk.)			
Cocoons, refuse.....	5 p. ct. ad valorem		
Cocoon skins (shells).....	do		
Coffee. (See Confectionery.)			
Coins, foreign.....	Free		
Coir.....	133½ pounds	0 1 0 0	.07
Coke.....	Ton	0 1 5 0	.105
Comfits. (See Preserves.)			
Confectionery⁵.....	Free		
Cooking ranges. (See Articles de ménage.)			
Copper. (See Metals.)			
Copper cash. (Can only be exported under bond to a Chinese treaty port.)			
Copper cash, Japanese, may be imported.			
Copper, in sheets. (See Metals.)			
Copper, in slabs. (See Metals.)			
Copper nails. (See Metals.)			
Copper rods. (See Metals.)			
Copper ware and pewter ware⁶.....	133½ pounds	1 1 5 0	.805
Copper, old, sheathing.....	do	0 5 0 0	.35
Copper ore.....	do	0 5 0 0	.35
Copperas. (See Alum, green.)			
Copying presses. (See Stationery.)			
Coral.....	1½ pounds	0 1 0 0	.07

¹Excluding foreign castor oil, if arriving in quantities of less than 133½ pounds weight; free.

²Including Swatow native china ware; not including coarse china ware of the value of 1 to 1.50 taels per picul exported from Pakhoi, which pays a pottery earthenware.

³Including ready-made clothing of all kinds for head, person, or foot, or first materials for foreign clothing, male and female (if imported in reasonable quantities by foreign retail dealers, tailors, and milliners, for foreign use); foreign boots and shoes, hosiery, haberdashery, and millinery. [Excluding umbrellas, cotton handkerchiefs, silk ribbons, silk thread, silk shawls, silk scarfs, silk tassels, silk caps, Chinese felt caps, Chinese boots and shoes.]

⁴On reshipment, no matter whether for export or consumption on board the vessel in question, a drawback (or exemption certificate, if applied for) is granted.

⁵Including pastry, cakes, bonbons, coffee, chocolate, cocoa, spices, sauces, seasonings, flavoring essences, foreign pepper, mustard, table salt in small jars, ketchup, vinegar, and oils, anchovy, tomato, and Worcestershire sauces. [Excluding cinnamon, cloves, mace, nutmegs, honey, licorice, sugar candy, Chinese preserves, comfits, and sweetmeats.]

⁶Including white metal pipes (inferior).



*Import tariff of China—Continued.*

Names of articles.	Unit.	Rate of duty.	United States equivalent.
Corals, false .....	133½ pounds .....	T. m. c. c. 0 8 5 0	\$0.245
Cordage, manilla .....	do .....	0 3 5 0	.245
Cordials. (See Wines.)			
Cornelian beads .....	do .....	7 0 0 0	4.90
Cornelians .....	100 stones .....	0 3 0 0	.21
Corn flour. (See Sago.)			
Cornices. (See Articles de ménage.)			
Cotton cloth, native. (See Nankeen.)			
Cotton duck. (See Canvas.)			
Cotton piece goods:			
Gray, white, plain, and twilled—			
Exceeding 34 inches wide and not exceeding 40 yards long (including T-cloths 36 inches wide and 24 yards long).	Piece .....	0 0 8 0	1.056
Exceeding 34 inches wide and exceeding 40 yards long.	Every 10 yards .....	0 0 2 0	.014
Harvard, or striped Oxford shirtings, 30 inches wide and 30 yards long.	5 p.ct. ad valorem .....		
Drills and jeans—			
Not exceeding 30 inches wide and not exceeding 40 yards long.	Piece .....	0 1 0 0	.07
Not exceeding 30 inches wide and not exceeding 30 yards long.	do .....	0 0 7 5	.0525
T-cloths—			
Not exceeding 34 inches wide and not exceeding 48 yards long.	do .....	0 0 8 0	1.056
Not exceeding 34 inches wide and not exceeding 24 yards long.	do .....	0 0 4 0	1.028
Dyed blue shirtings, 36 inches wide and 5 yards long (foreign).	do .....	0 1 5 0	.105
Dyed Irishes or dyed T-cloths, 36 inches wide and 40 yards long.	do .....	0 1 5 0	.105
Dyed, figured and plain, not exceeding 36 inches wide and not exceeding 40 yards long. <sup>1</sup>	do .....	0 1 5 0	.105
Fancy white brocades and white spotted shirtings, not exceeding 36 inches wide and not exceeding 40 yards long.	do .....	0 1 0 0	.07
Printed, chintzes and furnitures, not exceeding 31 inches wide and not exceeding 30 yards long.	do .....	0 0 7 0	1.049
Sateens, printed (cotton), 30 inches wide and 30 yards long.	do .....	0 0 7 0	.049
Chintz prints (crape), 30 inches wide and 30 inches long.	do .....	0 0 7 0	.049
Cambrics—			
Not exceeding 46 inches wide and not exceeding 24 yards long.	do .....	0 0 7 0	.049
Not exceeding 46 inches wide and not exceeding 12 yards long.	do .....	0 0 3 5	.4245
Dyed, 31 inches wide and 25 yards long .....	do .....	0 1 5 0	.105
Muslins—			
Not exceeding 46 inches wide and not exceeding 24 yards long.	do .....	0 0 7 5	1.0525
Not exceeding 46 inches wide and not exceeding 12 yards long.	do .....	0 0 3 5	1.0245
Printed, 46 inches wide and 12 yards long .....	do .....	0 0 3 5	.0245
Damasks, not exceeding 36 inches wide and not exceeding 40 yards long.	do .....	0 2 0 0	.14
Metz cords (dyed cotton), 31 inches wide and 30 yards long.	do .....	0 1 5 0	.105
Spanish stripes (dyed cotton), 61 inches wide and 20 yards long.	5 p.ct. ad valorem .....		
Dimities, or quiltings, not exceeding 40 inches wide and not exceeding 12 yards long.	Piece .....	0 0 6 5	.0455
Mahomedan cloth, 36 inches wide and 30 yards long.	5 p.ct. ad valorem .....		
Ginghams, not exceeding 28 inches wide and not exceeding 30 yards long.	Piece .....	0 0 3 5	.0245
Lenos, cotton, 31 inches wide and 24 yards long .....	do .....	0 1 0 0	.07
Lenos, dyed, 31 inches wide and 24 yards long .....	do .....	0 1 5 0	.105
Lenos, chintz printed, 31 inches wide and 30 yards long.	do .....	0 0 7 0	.049
Taffachelas, 42 inches wide and 12 yards long .....	5 p.ct. ad valorem .....		
Handkerchiefs, not exceeding 1 yard square .....	Dozen .....	0 0 2 5	.0175
Fustians, not exceeding 35 yards long .....	Piece .....	0 2 0 0	.14
Velveteens, not exceeding 34 yards long .....	do .....	0 1 5 0	.105
Chintz flannelets, 31 inches wide and 30 yards long .....	5 p.ct. ad valorem .....		
Cotton rags .....	133½ pounds .....	0 0 4 5	1.0315
Cotton, raw .....	do .....	0 3 5 0	.245
Cotton waste (foreign) .....	5 p.ct. ad valorem .....		
Cotton-seed oil. (See Oil.)			

<sup>1</sup> Excluding foreign cottons dyed in China. (See Nankeen and native cotton cloth.)

*Import tariff of China—Continued.*

Names of articles.	Unit.	Rate of duty.	United States equivalent.
Cotton thread .....	133½ pounds .....	<i>T. m. c. c.</i> 0 7 2 0	\$0.504
Cotton yarn <sup>1</sup> .....	do .....	0 7 0 0	.49
Cow besoar (export tariff) .....	1½ pounds .....	0 3 6 0	.252
Cow besoar, Indian (import tariff) .....	do .....	1 5 0 0	1.05
Cowhides. (See Hides, buffalo.)			
Crackers, fireworks .....	133½ pounds .....	0 5 0 0	.35
Crape, silk. (See Silk piece goods.)			
Crucible steel wire. (See Metal.)			
Crockery, foreign. (See Glassware.)			
Crystal ware. (See Glassware and crystal ware.)			
Cubets .....	do .....	1 5 0 0	1.05
Cumquats. (See Vegetables.)			
Curiosities, antique <sup>2</sup> .....	5 p. ct. ad valorem .....		
Curtains. (See Articles de ménage.)			
Cutch .....	133½ pounds .....	0 1 8 0	.126
Cutlery .....	Free .....		
Cuttlefish. (See Fish, salt.)			
Damaaks. (See Cotton piece goods.)			
Dates, black .....	133½ pounds .....	0 1 5 0	.105
Dates, red .....	do .....	0 0 9 0	.063
Deer horns. (See Horns, deer.)			
Deer sinews. (See Sinews.)			
Dispatch boxes. (See Stationery.)			
Dimities. (See Cotton piece goods.)			
Dock stores (under special regulations) <sup>3</sup> .....	Free .....		
Doe skins. (See Skins, doe.)			
Dragon's blood. (See Gum, dragon's blood.)			
Drills. (See Cotton piece goods.)			
Druggeting, foreign .....	do .....		
Druggets. (See Carpets.)			
Duck, cotton. (See Canvas.)			
Dye green (native, Lükiao) .....	1½ pounds .....	0 8 0 0	.56
Dyed cottons. (See Cotton piece goods.)			
Dunnage wood. (See Firewood.)			
Earrings, foreign. (See Jewelry, foreign.)			
Earthenware. (See Pottery.)			
Ebony. (See Wood, ebony.)			
Eggs, preserved .....	Thousand .....	0 3 5 0	.245
Elephants' teeth, broken .....	133½ pounds .....	3 0 0 0	2.10
Elephants' teeth, whole .....	do .....	4 0 0 0	2.80
Embroideries, silk. (See Silk piece goods.)			
Essences, flavoring. (See Confectionery.)			
False pearls. (See Pearls.)			
Fancy cottons. (See Cotton piece goods.)			
Fans, feather .....	Hundred .....	0 7 5 0	.625
Fans, palm leaf, trimmed .....	Thousand .....	0 3 6 0	.252
Fans, palm leaf, untrimmed .....	do .....	0 2 0 0	.14
Fans, paper .....	Hundred .....	0 0 4 5	.0315
Feathers, kingfishers', peacocks' .....	do .....	0 4 0 0	.28
Felt caps .....	do .....	1 2 5 0	.875
Felt cuttings .....	133½ pounds .....	0 1 0 0	.07
Fenders. (See Articles de ménage.)			
Fire irons. (See Articles de ménage.)			
Firewood or dunnage wood .....	Free .....		
Fireworks. (See Crackers.)			
Fish, dried. (See Stock fish.)			
Fish, salt, including cuttlefish .....	133½ pounds .....	0 1 8 0	.126
Fish maws .....	do .....	1 0 0 0	.70
Fish skins, not including sharks' skins .....	do .....	0 2 0 0	.14
Flannel. (See Woollen manufactures.)			
Flannelettes. (See Cotton piece goods.)			
Flints .....	do .....	0 0 3 0	.021
Floss silk. (See Silk.)			
Flour .....	Free .....		
Flowers, artificial. (See Artificial flowers.)			
Fowling pieces. (Can not be imported or exported except under special authority.)			
Fox skins. (See Skins, fox.)			
Fragrant wood. (See Wood, fragrant.)			
Fruits, foreign. (See Vegetables.)			
Fruits, fresh and preserved. (See Vegetables.)			
Fungus, or agaric .....	133½ pounds .....	0 6 0 0	.42

<sup>1</sup>It must be stated in the application whether the importation is from an Indian port, or from Europe or elsewhere. (Notification of May 18, 1885.)

<sup>2</sup>Excluding curios, presents, etc., when forming part of a traveler's personal baggage and not being carried in such quantity as to suggest a trading operation, free.

<sup>3</sup>Not including ships' side lights not imported for specified vessels.

<sup>4</sup>Excluding Chinese druggets.

*Import tariff of China—Continued.*

Names of articles.	Unit.	Rate of duty.	United States equivalent.
Furniture of all kinds. (See Articles de ménage.)			
Furnitures, cotton. (See Cotton piece goods.)			
Fustians. (See Cotton piece goods.)			
Galangal .....	133½ pounds .....	<i>T. m. c. c.</i> 0 1 0 0	\$0.07
Gambier .....	do .....	0 1 5 0	.105
Gamboge .....	do .....	1 0 0 0	.70
Game, tinned. (See Meats, preserved, foreign.)			
Garlic .....	do .....	0 0 3 5	.0245
Garoo wood. (See Wood, garoo.)			
Gas fittings. (See Articles de ménage.)			
Gauze, silk. (See Silk piece goods.)			
Gear, ships:			
Old ropes, old sails, old spars (landed under permit)...	Free .....		
Anchors, chains, and old metal, when removed from a vessel not intended to be broken up.	5 pt. ct. ad valorem .....		
Ginghams. (See Cotton piece goods.)			
Ginseng, American, clarified .....	133½ pounds .....	8 0 0 0	5.60
Ginseng, reclarified; i. e., crude ginseng imported and clarified at a treaty port and shipped coastwise, to pay export and coast-trade duty, as though it were native produce.			
Ginseng, American, crude .....	133½ pounds .....	6 0 0 0	4.20
Ginseng, Korean or Japan:			
First quality, i. e., valued at 5 taels and over a cattý ..	1½ pounds .....	0 5 0 0	.35
Second quality, i. e., valued at more than 1 and less than 5 taels a cattý.	do .....	0 3 5 0	.245
Unclassed, i. e., valued at 1 tael and less a cattý, to include Korean or Japan ginseng cuttings and beard.	do .....	0 0 5 0	.035
Ginseng, native .....	5 p. ct. ad valorem .....		
Glass bangles or armlets .....	133½ pounds .....	0 5 0 0	.35
Glass beads .....	do .....	0 5 0 0	.35
Glass or vitrified ware .....	do .....	0 5 0 0	.35
Glassware and crystal ware¹ .....	Free .....		
Glass, window² .....	Box 100 square feet .....	0 1 5 0	.105
Glue .....	133½ pounds .....	0 1 5 0	.105
Goat's hair. (See Hair, goats.)			
Gold and silver bullion. (See Bullion.)			
Gold thread, imitation³ .....	1½ pounds .....	0 0 3 0	.021
Gold thread, real .....	do .....	1 6 0 0	1.12
Gold ware. (See Silverware and gold ware.)			
Grain glass .....	5 p. ct. ad valorem .....		
Grain of all kinds (see Rice) .....	133½ pounds .....	0 1 0 0	.07
Grains of paradise. (See Cardamoms.)			
Grass cloth, coarse (having 40 or less threads in the warp to an inch) .....	do .....	0 7 5 0	.525
Grass cloth, fine (having over 40 threads in the warp to an inch) .....	do .....	2 5 0 0	1.75
Grates. (See Articles de ménage.)			
Green alum. (See Alum, green.)			
Green dye. (See Dye, green.)			
Green paint. (See Paint.)			
Groundnut cake .....	do .....	0 0 3 0	.021
Groundnuts .....	do .....	0 1 0 0	.07
Guano. (See Bean cake.)			
Gum. (See Stationery.)			
Gum Benjamin .....	do .....	0 6 0 0	.42
Gum Benjamin, oil of .....	do .....	0 6 0 0	.42
Gum, dragon's blood .....	do .....	0 4 5 0	.315
Gum myrrh .....	do .....	0 4 5 0	.315
Gum oilbanum .....	do .....	0 4 5 0	.315
Gunpowder. (Can not be imported or exported except under special authority.)			
Gypsum, ground, or plaster of paris .....	do .....	0 0 3 0	.021
Haberdashery. (See Clothing, foreign.)			
Habit cloth. (See Woolen manufactures.)			
Hair, camels' .....	5 p. ct. ad valorem .....		
Hair, goats' .....	133½ pounds .....	0 1 8 0	.126
Hairpins, foreign. (See Jewelry, foreign.)			
Hair rugs. (See Rugs.)			
Hams .....	do .....	0 5 5 0	.385
Handkerchiefs, cotton. (See Cotton piece goods.)			
Hare skins. (See Skins, hare.)			
Harness. (See Articles de ménage.)			

¹ Including foreign crockery and foreign chinaware and porcelain. (Excluding native china ware, native pottery, and native earthenware, window glass, telescopes, spy and opera glasses, looking-glasses and mirrors, also Chinese glass beads and glassware of all kinds.)

² Glass imported for the use of churches is liable to duty.

³ To comprehend foreign imitation gold thread made of copper and silver and afterwards gilt.

## Import tariff of China—Continued.

Names of articles.	Unit.	Rate of duty.	United States equivalent.
Hartall, or orpiment	133½ pounds	<i>T. m. c. c.</i> 0 3 5 0	\$0.245
Harvard or Oxford shirtings. (See Cotton piece goods.)	do	0 3 5 0	.245
Hemp	5 p. ct. ad valorem		
Hemp, raw, or China grass (Rhea)			
Hemp-seed oil. (See Oil.)			
Hemp twine. (See Twine.)			
Hides, buffalo and cow	133½ pounds	0 5 0 0	.35
Hides, rhinoceros	do	0 4 2 0	.294
Honey <sup>1</sup>	do	0 9 0 0	.63
Hoop iron. (See Metals.)			
Horns, buffalo	do	0 2 5 0	.175
Horns, deer (import tariff)	do	0 2 5 0	.175
Horns, deer, young (export tariff)	Pair	0 9 0 0	.63
Horns, deer, old (export tariff)	133½ pounds	1 3 5 0	.945
Horns, rhinoceros	do	2 0 0 0	1.40
Horn ware. (See Bone ware.)			
Hosiery. (See Clothing, foreign.)			
Household stores, etc. <sup>2</sup>	Free		
Implements of war. (Can not be imported or exported except under special authority.)			
Indigo, dry	133½ pounds	1 0 0 0	.70
Indigo, liquid	do	0 1 8 0	.126
Ink, foreign. (See Stationery.)			
Ink, printing	5 p. ct. ad valorem		
Ink, India	133½ pounds	4 0 0 0	2.80
Insect wax. (See Wax, white.)			
Iron bars. (See Metals.)			
Iron hoops. (See Metals.)			
Iron hoops, old. (See Metals.)			
Iron, in pigs. (See Metals.)			
Iron, in sheets. (See Metals.)			
Iron nails. (See Metals.)			
Iron pans. (See Metals.)			
Iron rods. (See Metals.)			
Iron wire. (See Metals.)			
Isinglass	do	0 6 5 0	.455
Ivory ware	½ pounds	0 1 5 0	.105
Iriahes, dyed. (See Cotton piece goods.)			
Jeans. (See Cotton piece goods.)			
Jewelry, foreign <sup>3</sup>	Free		
Joists. (See Timber.)			
Jose sticks	183½ pounds	0 2 0 0	.14
Jute	do	0 2 0 0	.14
Kaoliang (Chinese wine)	do	0 1 0 0	.07
Keatledge. (See Metals.)			
Ketchup. (See Confectionery.)			
Kingfisher's feathers. (See Feathers.)			
Kittysols, or paper umbrellas	Hundred	0 5 0 0	.35
Kranjee wood. (See Wood, Kranjee.)			
Lacquer, crude. (See Varnish.)			
Lacquered ware	133½ pounds	1 0 0 0	.70
Laka wood. (See Wood, Laka.)	do	0 6 0 0	.42
Lamp wicks			
Lastings. (See Woolen manufactures.)			
Lead, in pigs. (See Metals.)			
Lead, in sheets. (See Metals.)			
Lead, red (Minium)	do	0 3 5 0	.245
Lead, white (Cernuse)	do	0 3 5 0	.245
Lead, yellow (Massicot)	do	0 3 5 0	.245
Leather	do	0 4 2 0	.294
Leathers' articles, as pouches, purses	do	1 5 0 0	1.05
Leather, green	do	1 8 0 0	1.26
Leather, stripes of ass	5 p. ct. ad valorem		
Leather trunks. (See Trunks.)			
Lemonade. (See Wines.)			
Lemee, chints printed. (See Cotton piece goods.)			
Lemee, figured Union. (See Woolen manufactures.)			
Leopard skins. (See Skins, leopard.)			
Lichces	133½ pounds	0 2 0 0	.14
Lights, ships' side, not imported for specified vessels	5 p. ct. ad valorem		

<sup>1</sup>To comprehend wild unclean honey.<sup>2</sup>Articles not named in the tariff as dutiable, nor being articles, or one or more of a class of articles specifically mentioned in the duty-free list, if imported or exported for the special and personal use of specified individuals, hongs, companies, or ships, and in reasonable quantities, may, when declared to be household stores, ships' stores, or personal baggage, be passed free. Tariff-named articles declared as household stores are dutiable. (See also Dock stores.)<sup>3</sup>Including foreign shirt studs, sleeve links, watch chains, rings, charms, pencil cases, earrings, necklets, brooches, bracelets, lockets, hairpins, scent bottles; excluding coral, cornellians, bangles, glass beads, false pearls, gold ware, and silverware.

*Import tariff of China—Continued.*

Names of articles.	Unit.	Rate of duty.	United States equivalent.
		<i>T. m. c. c.</i>	
Lithograph stones.....	5 p. ct. ad valorem.		
Lily flowers, dried.....	133½ pounds.....	0 2 7 0	\$0.189
Lily seeds, or lotus nuts.....	do.....	0 5 0 0	.35
Linen and cotton mixtures. (See Linen.)			
Linen, coarse, as linen and cotton or silk and linen mixtures, not exceeding 50 yards long.	Piece.....	0 2 0 0	.14
Linen, fine, as Irish or Scotch, not exceeding 50 yards long.	do.....	0 5 0 0	.35
Linoleums.....	5 p. ct. ad valorem.		
Liqueurs. (See Wines.)			
Liquorice.....	133½ pounds.....	0 1 3 5	.0945
Lockets. (See Jewelry, foreign.)			
Long ella, woolen. (See Woolen manufactures.)			
Long ella, cotton. (See Cotton piece goods.)			
Looking-glasses. (See Telescopes.)			
Lotus nuts. (See Lily seeds.)			
Lucraban seed.....	do.....	0 0 3 5	.0245
Lung-ngans.....	do.....	0 2 5 0	.175
Lung-ngans without the stone.....	133½ pounds.....	0 3 5 0	.245
Lusters. (See Woolen and cotton mixtures.)			
Mace.....	do.....	1 0 0 0	.70
Machinery.....	5 p. c. ad valorem.....		
Maizena. (See Sago.)			
Mangrove bark.....	133½ pounds.....	0 0 3 0	.021
Manure cakes, or poudrette.....	do.....	0 0 9 0	.063
Marbleslabs.....	do.....	0 2 0 0	.14
Marten skins. (See Skins, marten.)			
Massicot. (See Lead, yellow.)			
Masts. (See Timber.)			
Mats of all kinds.....	Hundred.....	0 2 0 0	.14
Matting.....	Roll of 40 yards.....	0 2 0 0	.14
Maws, fish. (See Fish maws.)			
Meal, Indian and oat.....	Free.....		
Meats, preserved, foreign <sup>1</sup> .....	do.....		
Medicated wines <sup>2</sup> .....	5 p. c. ad valorem.....		
Medicines, foreign <sup>3</sup> .....	Free.....		
Medium cloth. (See Woolen manufactures.)			
Metz cords, cotton. (See Cotton piece goods.)			
Metz cords, woolen. (See Woolen manufactures.)			
Melon seeds.....	133½ pounds.....	0 1 0 0	.07
Metals:			
White metal, or German silver.....	5 p. c. ad valorem.....		
Nickels, cube, bar, or round.....	do.....		
Copper, manufactured, as in sheets, rods, nails.....	133½ pounds.....	1 5 0 0	1.35
Copper, unmanufactured, as in slabs.....	do.....	1 0 0 0	.70
Copper, yellow metal, sheathing, and nails.....	do.....	0 9 0 0	.63
Copper, Japan.....	do.....	0 8 0 0	.42
Iron, manufactured, as in sheets, rods, bars, hoops.....	do.....	0 1 2 5	.0875
Iron, unmanufactured, as in pigs.....	do.....	0 0 7 5	.0525
Iron, Kentledge.....	do.....	0 0 1 0	.007
Iron wire <sup>4</sup> .....	do.....	0 2 5 0	.175
Steel wire, crucible.....	do.....	0 2 5 0	.175
Iron pans of foreign origin or of Chinese origin and manufactured by Chinese. <sup>5</sup>	5 p. c. ad valorem.....		
Iron nails.....	do.....		
Iron hoops, old <sup>6</sup> .....	do.....		
Lead, in pigs.....	133½ pounds.....	0 2 5 0	.175
Lead, in sheets.....	do.....	0 5 5 0	.385
Quicksilver.....	do.....	2 0 0 0	1.40
Spelter <sup>7</sup> .....	do.....	0 2 5 0	.175
Steel.....	do.....	0 2 5 0	.175
Tin <sup>8</sup> .....	do.....	1 2 5 0	.875

<sup>1</sup> Including machinery for Government docks, arsenals, etc. Duty is leviable on the cost of the machinery as laid down at its port of arrival, i. e., original price plus expenses for commission, freight, and other charges. If the expenses can not be ascertained, 10 per cent of the invoice price added to the latter constitute the value on which duty is to be charged. See notification of 18th March, 1878.

<sup>2</sup> Including fish, flesh, fowl, tinned game of all kinds, shellfish, patties, sausages, caviare, beef and pork in casks for ships. [Excluding hams and salt fish.]

<sup>3</sup> Including surgical instruments, photographic chemicals and apparatus; also medicines of foreign origin made up for Chinese use—if in reasonable quantities, when declared to be for the personal use of the applicant and not for sale. [Excluding castor oil, if arriving in quantities of more than 100 catties weight at a time.]

<sup>4</sup> Including trusses to bind silk bales, manufactured wholly from iron wire.

<sup>5</sup> Iron pans manufactured by foreigners at Chinese treaty ports can not be imported or exported.

<sup>6</sup> When shipped coastwise, to be exempt at the port of shipment and to be charged 5 per cent ad valorem coast-trade duty at the port of discharge.

<sup>7</sup> Can not be imported or exported except under special authority.

<sup>8</sup> Yunnan tin may be passed coastwise at half the tariff rate on being proved to be property of a privileged mining association.

## Import tariff of China—Continued.

Names of articles.	Unit.	Rate of duty.	United States equivalent.
<b>Metals—Continued.</b>		<i>T. m. c. c.</i>	
Tin plates.....	133½ pounds.....	0 4 0 0	\$0.28
Trusses, metal, to bind silk bales, not of iron wire.....	5 p. c. ad valorem <sup>1</sup> .....		
Trusses, metal, of iron wire. (See Iron wire.)			
Milk, condensed and desiccated. (See Butter.)			
Mahomedan cloth. (See Cotton piece goods.)			
Millet. (See Rice.)			
Millinery. (See Clothing, foreign.)			
Mineral water. (See Wines.)			
Minium. (See Lead, red.)			
Mirrors. (See Telescopes.)			
Mother-of-pearl shell.....	133½ pounds.....	0 2 0 0	.14
Mother-of-pearl ware.....	1½ pounds.....	0 1 0 0	.07
Munitions of war. (Can not be imported or exported except special under special authority.)			
Mushrooms.....	133½ pounds.....	1 5 0 0	1.05
Music. (See Articles de ménage.)			
Musical boxes.....	5 p. c. ad valorem.....		
Music wire steel.....	do.....		
Musical instruments. (See Articles de ménage.)			
Musk.....	1½ pounds.....	0 0 0 0	.63
Muskets. (Can not be imported or exported except under authority.)			
Muslins or muslins printed. (See Cottons.)			
Mussels, dried.....	133½ pounds.....	0 2 0 0	.14
Mustard. (See Confectionery.)			
Musters. (See Samples.)			
Myrrh. (See Gum.)			
Nails, copper. (See Metals.)			
Nails, iron. (See Metals.)			
Nankeen and native cotton cloths <sup>2</sup> .....	do.....	1 5 0 0	1.05
Narrow cloth. (See Woolens.)			
Necklets. (See Jewelry, foreign.)			
Nickels, cube, bar, or round. (See Metals.)			
Newspapers, Chinese.....	Free.....		
Nutgalls.....	133½ pounds.....	0 5 0 0	.35
Nutmegs.....	do.....	2 5 0 0	1.75
Oil, as bean, tea, wood, cotton, and hemp seed <sup>3</sup> .....	do.....	0 3 0 0	.21
Oil, machine.....	5 p. c. ad valorem.....		
Oil, floor-cloth. (See Carpeting, foreign.)			
Oil, salad. (See Confectionery.)			
Oiled paper.....	133½ pounds.....	0 4 5 0	.315
Olibanum. (See Gum olibanum.)			
Olive seeds.....	do.....	0 3 0 0	.21
Olives, unpickled, salted or pickled.....	do.....	0 1 8 0	.126
Opera glasses or optical instruments. (See Telescopes.)			
Opium, foreign <sup>4</sup> (under special regulations).....	do.....	\$1100 0 0	77.00
Opium, boiled or prepared (under special regulations)	do.....	\$1875 0 0	96.25
Orange peel. (See Peel, orange.)			
Oranges. (See Vegetables.)			
Orleans. (See Woolen manufactures.)			
Orpiment. (See Hartall.)			
Otter skins. (See Skins, otter.)			
Oyster shell, sea shells.....	do.....	0 0 9 0	.063
Packing twine. (See Stationery.)			
Paddy. (See Rice.)			
Paint, green.....	do.....	0 4 5 0	.315
Paintings. (See Pictures.)			
Palm-ore, or cotton bed quilts.....	Hundred.....	2 7 5 0	1.925
Palm-leaf fans. (See Fans, palm-leaf.)			
Pans, iron. (See Metals.)			
Paper. (See Stationery.)			
Paper, wrapping (foreign).....	Free.....		
Paper for wrapping match boxes.....	5 p. c. ad valorem.....		
Paper, first quality <sup>5</sup> .....	133½ pounds.....	0 7 0 0	.49
Paper, second quality.....	do.....	0 4 0 0	.28
Paper, black tinsel.....	5 p. c. ad valorem.....		
Paper, oiled. (See Oiled paper.)			

<sup>1</sup>Ad interim.<sup>2</sup>Including cottons dyed in China.<sup>3</sup>Up to 10 piculs, if reported to be for steamer's use, free.<sup>4</sup>According to the United States Commercial Treaty of November, 1880, citizens of the United States are not allowed to deal in opium, nor are vessels owned by them, whether employed by themselves or others, nor vessels owned by others but employed by them, allowed to carry opium.<sup>5</sup>Taels 30 0 0 0 tariff duty, Taels 80 0 0 0 likin.<sup>6</sup>Taels 37 5 0 0 tariff duty, Taels 100 0 0 0 likin.<sup>7</sup>Including Weising lottery books and all Chinese books, with the exception of books either officially provided or purchased for Chinese public institutions. Books circulated by missionaries or dealt in by ordinary Chinese booksellers are to pay duty. Chinese newspapers, free.

*Import tariff of China—Continued.*

Names of articles.	Unit.	Rate of duty.	United States equivalent.
Paper umbrellas. (See Kittysols.)			
Pastry. (See Confectionery.)			
Patties. (See Meats.)			
Paris white	5 p. c. ad valorem	<i>T. m. c. c.</i>	
Peacocks' feathers. (See Feathers.)			
Pearl barley	5 p. c. ad valorem <sup>1</sup>		
Pearls, false	133½ pounds.	2 0 0 0	\$1.40
Peas. (See Beans.)			
Peel, orange	do	0 3 0 0	.21
Peel, pumelo, first quality	do	0 4 5 0	.315
Peel, pumelo, second quality	do	0 1 5 0	.105
Pencil cases. (See Jewelry, foreign.)			
Pencil, foreign. (See Stationery.)			
Pens, foreign. (See Stationery.)			
Pepper, black	do	0 3 6 0	.252
Pepper, white	do	0 5 0 0	.35
Pepper, foreign. (See Confectionery.)			
Peppermint leaf	do	0 1 0 0	.07
Peppermint oil	do	3 5 0 0	.245
Perfumery, excluding musk	Free		
Personal baggage. (See Household stores.)			
Pewter ware. (See Copper ware.)			
Photographic apparatus. (See Medicines.)			
Photographic chemicals. (See Medicines.)			
Pickled olives. (See Olives.)			
Pickles. (See Vegetables.)			
Pictures and paintings	Each	0 1 0 0	.07
Pictures on pith or rice paper	Hundred	0 1 0 0	.07
Pig iron. (See Metals.)			
Piles. (See Timber.)			
Pineapples. (See Vegetables.)			
Pipes. (See Cigars.)			
Pipes, white metal (inferior). (See Copper ware and pewter ware.)			
Pistols. (Can not be imported or exported except under special authority.)			
Pith pictures. (See Pictures.)			
Planks. (See Timber.)			
Planks, tongued and grooved. (See Timber.)			
Plaster of paris. (See Gypsum.)			
Plated ware, foreign	Free		
Poles. (See Timber.)			
Pongees, silk. (See Silk piece goods.)			
Porcelain, foreign. (See Glassware.)			
Pork. (See Meats, preserved, foreign.)			
Portfolios. (See Stationery.)			
Pottery, earthenware <sup>2</sup>	133½ pounds	0 0 5 0	.035
Pouches, leather. (See Leather articles.)			
Poudrette. (See Manure cakes.)			
Prawns, dried	do	0 3 6 0	.252
Presents. (See Curiosities.)			
Preserves, comfits, and sweetmeats	do	0 5 0 0	.35
Printed cottons. (See Cotton piece goods.)			
Printing presses. (See Stationery.)			
Printing ink. (See Ink printing.)			
Pumelo peel. (See Peel, pumelo.)			
Pumeloes. (See Vegetables.)			
Purses, leather. (See Leather articles.)			
Putchuck	do	0 6 0 0	.42
Quicksilver. (See Metals.)			
Quiltings. (See Cotton piece goods.)			
Quilts, cotton. (See Palampore.)			
Rabbit skins. (See Skins, rabbit.)			
Raccoon skins. (See Skins, raccoon.)			
Rags, cotton. (See Cotton rags.)			
Raisins. (See Vegetables.)			
Raspberry vinegar. (See Wines.)			
Rattans	do	0 1 5 0	.105
Rattans, split	do	0 2 5 0	.175
Rattanware	do	0 3 0 0	.21
Red tape. (See Stationery.)			
Redwood. (See Wood, red.)			
Rhinoceros hides. (See Hides, rhinoceros.)			
Rhinoceros horns. (See Horns, rhinoceros.)			
Rhubarb	do	1 2 5 0	.875

<sup>1</sup> See notification of April 24, 1876.<sup>2</sup> Including coarse chinaware of the value of 1 to 1.50 taels per picul exported from Pahhoi, but not including Swatow native chinaware.

## Import tariff of China—Continued.

Names of articles.	Unit.	Rate of duty.	United States equivalent.
Ribbons, silk. (See Silk.)			
Ribbons, silk, interwoven with imitation gold or silver thread.	133½ pounds or 5 p. ct. ad valorem, optional.	T. m. c. c. 18 0 0 0	\$12.60
Rice or paddy, wheat, millet, and other grains¹	133½ pounds	0 1 0 0	.07
Rice-paper pictures. (See Pictures.)			
Rifles. (Can not be imported or exported except under special authority.)			
Rings, foreign. (See Jewelry, foreign.)			
Rose mallow.	do	1 0 0 0	.70
Rugs, of hair or skin.	Each	0 0 9 0	.063
Russian cloth. (See Woolen manufactures.)			
Saddlery. (See Articles de ménage.)			
Safes. (See Articles de ménage.)			
Sago, including arrowroot, corn flour, maizena.	Free		
Salt. (Trade in, prohibited.)			
Salt fish. (See Fish, salt.)			
Salted olives. (See Olives.)			
Salt, table. (See Confectionery.)			
Saltpeter²	133½ lbs.	0 5 0 0	.35
Samples and musters of goods for sale, in reasonable quantities³	Free		
Samsu, including Japanese wine (see Wines, foreign)	133½ lbs.	0 1 5 0	.105
Sandalwood	do	0 4 0 0	.28
Sandalwood ware	1½ lbs.	0 1 0 0	.07
Sapan wood	133½ lbs.	0 1 0 0	.07
Satin. (See Silk piece goods.)			
Sateen, printed. (See Cotton piece goods.)			
Satinet, or French sateen, with a cotton warp and a silk weft.	5 p. ct. ad valorem.		
Sauces. (See Confectionery.)			
Sausages. (See Meats.)			
Scarfs. (See Silk piece goods.)			
Scent bottles. (See Jewelry, foreign.)			
Scientific instruments. (See Articles de ménage.)			
Scralls, native, silk, etc. (not paper)	do		
Sea-otter skins. (See Skins, sea-otter.)			
Sea shells. (See Oyster shell.)			
Sea horse teeth	133½ lbs.	2 0 0 0	1.40
Sealing wax. (See Stationery.)			
Seasonings. (See Confectionery.)			
Seaweed	do	0 1 5 0	.105
Seaweed, Russian, superior.	do	0 1 5 0	.105
Seaweed, Russian, inferior.	do	0 1 0 0	.07
Seltzer water. (See Wines.)			
Seesam seed.	do	0 1 3 5	.0945
Sharks' fins, black.	do	0 5 0 0	.35
Sharks' fins, clarified.	5 p. ct. ad valorem.		
Sharks' fins, white.	133½ lbs.	1 5 0 0	1.05
Sharks' skins	Hundred	2 0 0 0	1.40
Shawia, silk. (See Silk piece goods.)			
Shellfish, tinned. (See Meats.)			
Ships' stores. (See Household stores)	Free		
Shirtings. (See Cotton piece goods.)			
Shirtings dyed in China. (See Nankeen and native cotton cloths.)			
Shirtings, spotted. (See Cotton piece goods.)			
Shoes and boots, leather or satin	100 pairs.	3 0 0 0	2.10
Shoes, foreign. (See Clothing, foreign.)			
Shoes, straw	do	0 1 8 0	.126
Shot. (Can not be imported or exported except under special authority.)			
Side lights, shi's, not imported for specified vessels	5 p. ct. ad valorem.		
Silk:			
Raw and thrown	133½ lbs.	10 0 0 0	7.00
Yellow, from Szechuen	do	7 0 0 0	4.90
Reeled, from Dupions	do	5 0 0 0	3.50
Wild, raw	do	2 5 0 0	1.75
Refuse	do	1 0 0 0	.70
Cocoons	do	3 0 0 0	2.10
Cocoons, refuse	5 p. ct. ad valorem		

¹Duty free on importation from abroad. Can only be exported under bond to Chinese ports. Native grain is to pay export duty at port of shipment and coast-trade duty at port of discharge, and leaving Yangtze ports by river steamers, coast-trade duty is to be deposited in advance. Foreign grain not landed may be reexported to foreign countries. Foreign grain reexported to Chinese ports must pay export duty.

²Can not be imported or exported except under special authority.

³Excess of reasonable quantity to pay tariff duty.



*Import tariff of China—Continued.*

Names of articles.	Unit.	Rate of duty.	United States equivalent.
<b>Silk—Continued.</b>		<i>T. m. c. c.</i>	
Cocoon skins (shells).....	5 p. ct. ad valorem.		
Floss, Canton.....	133½ lbs.....	4 3 0 0	\$3.01
Floss, from other provinces.....	do.....	10 0 0 0	7.00
Ribbons and thread.....	do.....	10 0 0 0	7.00
Ribbons, interwoven with imitation gold or silvered thread. (See Ribbons, silk, etc.).....	do.....		
Piece goods, viz, pongees, shawls, scarfs, crape, satin, gauze, velvet, and embroidered goods.....	do.....	12 0 0 0	8.40
Piece goods—Szechuen, Shantung.....	do.....	4 5 0 0	3.15
Tassels.....	do.....	10 0 0 0	7.00
Caps.....	Hundred.....	0 9 0 0	.63
Silk and cotton mixtures, not including French sateen or satinest.....	133½ pounds.....	5 5 0 0	3.85
Silk and linen mixtures. (See Linen.)			
Silver thread, imitation.....	1½ pounds.....	0 0 3 0	.021
Silver thread, real.....	do.....	1 3 0 0	.91
Silverware and gold ware.....	133½ pounds.....	10 0 0 0	7.00
Sinews, buffalo and deer.....	do.....	0 5 5 0	.385
Skin rugs. (See Rugs.)			
Skins, beaver.....	Hundred.....	5 0 0 0	3.50
Skins, doe, hare, and rabbit.....	do.....	0 5 0 0	.35
Skins, fox, large.....	Each.....	0 1 5 0	.105
Skins, fox, small.....	do.....	0 0 7 5	.0525
Skins, land-otter.....	Hundred.....	2 0 0 0	1.40
Skins, marten.....	Each.....	0 1 5 0	.105
Skins, racoon.....	Hundred.....	2 0 0 0	1.40
Skins, sea-otter.....	Each.....	1 5 0 0	1.05
Skins, squirrel.....	Hundred.....	0 5 0 0	.35
Skins, tiger and leopard.....	Each.....	0 1 5 0	.105
Sleeve links. (See Jewelry, foreign.)			
Smalt.....	133½ pounds.....	1 5 0 0	1.05
Snuff, native.....	do.....	0 8 0 0	.56
Snuff, foreign.....	do.....	7 2 0 0	5.04
Soap, foreign.....	Free.....		
Soap, Chinese.....	5 p. ct. ad valorem.....		
Soda water. (See Wines.)			
Soy.....	133½ pounds.....	0 4 0 0	.28
Spanish stripes, woolen. (See Woolen manufactures.)			
Spanish stripes, cotton. (See Cotton piece goods.)			
Spars. (See Timber.)			
Spelter. (See Metals.)			
Spices. (See Confectionery.)			
Spirits (see Wine).....	Free.....		
Spyglasses. (See Telescopes.)			
Squirrel skins. (See Skins, squirrel.)			
Stationery, foreign.....	do.....		
Steel. (See Metals.)			
Steel wire, crucible. (See Metals.)			
Stick lac.....	133½ pounds.....	0 3 0 0	.21
Stockfish, including dried fish.....	do.....	0 5 0 0	.35
Stoves. (See Articles de ménage.)			
Straw braid.....	do.....	0 7 0 0	.49
Straw shoes. (See Shoes, straw.)			
Studs. (See Jewelry, foreign.)			
Sugar, brown (Nos. 1 to 10, inclusive, Dutch standard).....	do.....	0 1 2 0	.085
Sugar candy.....	do.....	0 2 5 0	.175
Sugar, white (Nos. 11 and upward, Dutch standard).....	do.....	0 2 0 0	.14
Sulphur and brimstone (can not be imported or exported, except under special authority.)	do.....	0 2 0 0	.14
Surgical instruments. (See Medicines.)			
Sweetmeats. (See Preserves.)			
Taffachelas. (See Cotton piece goods.)			
Tallow, animal.....	do.....	0 2 0 0	.14
Tallow, vegetable.....	do.....	0 3 0 0	.21
Tassels, silk. (See Silk tassels.)			
T-Cloths or dyed. (See Cotton piece goods.)			
Tea, black and green.....	do.....	2 5 0 0	1.75

<sup>1</sup>Including pens, pencils, ink, paper, blotting paper, gum, sealing wax, copying presses, printing presses, type, dispatch boxes, red tape, portfolios, packing twine. Excluding Chinese paper, india ink, and Chinese books.

<sup>2</sup>Coarse, unfired Japanese tea, imported for local consumption, is dealt with according to the following rule: "Tea imported into this port from Japan for the purpose of being refined and reexported to a foreign country will be allowed a reduction in the actual weight imported of 20 per cent on the import duty, and when reexported a drawback certificate for the entire amount of duty paid will be granted on application in the usual manner, provided that the terms of Article XLV of the treaty between Great Britain and China be complied with, and that the weights, etc., be correctly declared. This relaxation will commence from the 1st April, 1861, and will not be retrospective in its operation." (Regulations of Chinese Maritime Customs.)

## Import tariff of China—Continued.

Names of articles.	Unit.	Rate of duty.	United States equivalent.
Tea, brick <sup>1</sup> .	133½ pounds.....	T. m. c. c. 0 6 0 0	\$0.42
Tea dust, not exceeding 10 Haikwan taels per picul in value and shipped for a Chinese port; tea dust shipped for a foreign port or for a Chinese port if exceeding 10 Haikwan taels per picul in value, to pay as tea.	.....do.....	1 2 5 0	.875
Tea, log, varieties:			
Ch'ien liang.....	.....do.....	0 5 0 0	.35
Pai-liang kung-chien.....	.....do.....	0 8 0 0	.56
Pai-liang t'ien chien.....	.....do.....	1 0 0 0	.70
Pai-liang ching-chien.....	.....do.....	1 2 5 0	.875
Tea-box boards. (See Wood boards, tea box.)			
Tea chests, or materials for making tea chests	5 p. ct. ad valorem.		
Tea chests, or materials for making tea chests, exported to another treaty port for use in packing tea.	Free		
Tea oil. (See Oil.)			
Teakwood. (See Timber.)			
Telegraph material for Chinese Government telegraphs <sup>2</sup> .	.....do.....		
Telescopes, spy and opera glasses, looking-glasses, and mirrors.	5 p. ct. ad valorem.		
Thread, cotton. (See Cotton thread.)			
Thread, gold. (See Gold thread.)			
Thread, silk. (See Silk thread.)			
Tiger skins. (See Skins, tiger.)			
Tigers' bones.....	133½ pounds.....	1 5 5 0	1.085
Timber:			
Masts and spars, hard-wood—			
Not exceeding 40 feet.....	Each.....	4 0 0 0	2.80
Not exceeding 60 feet.....	.....do.....	6 0 0 0	4.20
Exceeding 60 feet.....	.....do.....	10 0 0 0	7.00
Masts and spars, soft-wood—			
Not exceeding 40 feet.....	.....do.....	2 0 0 0	1.40
Not exceeding 60 feet.....	.....do.....	4 5 0 0	3.15
Exceeding 60 feet.....	.....do.....	6 5 0 0	4.55
Beams, hard-wood, not exceeding 26 feet long and under 12 inches square.	.....do.....	0 1 5 0	.105
Beams other than square.....	5 p. ct. ad valorem or tariff duty, optional.		
Beams, soft-wood—i. e., planks over 6 inches in thickness.	5 p. ct. ad valorem.		
Planks, hard-wood—			
Not exceeding 24 feet long, 12 inches wide and 3 inches thick.....	Hundred.....	3 5 0 0	2.45
Not exceeding 16 feet long, 12 inches wide and 3 inches thick.....	.....do.....	2 0 0 0	1.40
Planks, soft-wood—			
Tongued and grooved.....	5 p. ct. ad valorem.		
Flooring (Oregon pine).....	1,000 superficial feet.....	40 7 0 0	.49
Planks, teak.....	Cubic foot.....	0 0 3 5	.0245
Piles, poles, and joints <sup>3</sup> .....	Each.....	0 0 3 0	.0215
Tin. (See Metals.)			
Tinder.....	133½ pounds.....	0 3 5 0	.245
Tin foil.....	.....do.....	1 2 5 0	.875
Tinned meats. (See Meats.)			
Tin plates. (See Metals.)			
Tinzel paper, black.....	5 p. ct. ad valorem.		
Tobacco, foreign <sup>4</sup> .....	Free		
Tobacco, leaf.....	133½ pounds.....	0 1 5 0	.105
Tobacco, prepared <sup>5</sup> .....	.....do.....	0 4 5 0	.315
Tortoise shell.....	1½ pounds.....	0 2 5 0	.175
Tortoise shell, broken.....	.....do.....	0 0 7 2	.0504
Tortoise-shell ware.....	.....do.....	0 2 0 0	.14
Trunks, leather.....	133½ pounds.....	1 5 0 0	1.05
Trusses, metal. (See Metals, iron wire; Metals, trusses.)			
Turmeric.....	.....do.....	0 1 0 0	.07
Turnips, salted.....	.....do.....	0 1 8 0	.126
Twine, hemp, Canton.....	.....do.....	0 1 5 0	.105

<sup>1</sup>In the tariff appended to the Russian Regulations of 1862, the export duty on brick tea is fixed at 6 mace per picul. (Regulations of Chinese Maritime Customs.)

<sup>2</sup>No transit dues are to be levied on brick tea made from Huakhsiang-ch'a-mo, bought in Hansow at time of export from Hankow.

<sup>3</sup>Excluding telegraph material for other than Chinese Government telegraphs.

<sup>4</sup>See Supplementary notes under Soft-wood planks.

<sup>5</sup>To comprehend soft-wood poles of any length.

<sup>6</sup>Excluding Japanese tobacco. (See Tobacco, prepared.)

<sup>7</sup>Excluding foreign tobacco, but including Japanese tobacco, except when imported by Japanese officials or merchants for private use, up to 40 catties (53½ pounds) at a time.

## Import tariff of China—Continued.

Names of articles.	Unit.	Rate of duty.	United States equivalent.
Twine, hemp, Soochow	133½ pounds.	T. m. c. c. 0 5 0 0	\$0.35
Type. (See Stationery.)			
Umbrellas	Each	0 0 3 5	.0245
Umbrellas, paper. (See Kittysols.)			
Umbrella frames	5 p. ct. ad valorem		
Union cloth. (See Woollen manufactures: Spanish stripes, inferior.)			
Varnish, or crude lacquer	133½ pounds.	0 5 0 0	.35
Vegetables, preserved, foreign <sup>1</sup>	Free		
Velvets. (See Silk.)			
Velveteens. (See Cottons.)			
Velvets, not exceeding 34 yards long	Piece	0 1 8 0	.126
Vermicelli	133½ pounds.	0 1 8 0	.126
Vermillion	do	2 5 0 0	1.75
Vessels broken up in port, materials from <sup>2</sup>	Free		
Vessels wrecked, materials from <sup>2</sup>	5 p. ct. ad valorem		
Vessels wrecked within the harbor limits, export cargo reloaded.	Free		
Vinegar. (See Confectionery.)			
Vitrified ware. (See Glassware.)			
Watch chains, foreign. (See Jewelry, foreign.)			
Watches	5 p. ct. ad valorem or tariff duty, optional.		
Watches	Pair	1 0 0 0	.70
Watches, émaillées à perles	do	4 5 0 0	3.15
Wax, bees. (See Beeswax.)			
Wax, Japan	133½ pounds.	0 6 5 0	.455
Wax, white, or insect	do	1 5 0 0	1.05
Weaving lottery books. (See Paper, first quality.)			
Wheat. (See Rice.)			
White wax. (See Wax, white.)			
Window glass. (See Glass, window.)			
Wines, foreign <sup>4</sup>	Free		
Wines, medicated	5 p. ct. ad valorem		
Wood, camagon	133½ pounds.	0 0 3 0	.021
Wood, ebony	do	0 1 5 0	.105
Wood, fragrant	do	0 4 5 0	.315
Wood, garoo	do	2 0 0 0	1.40
Wood, kranjee, 35 feet long, 1 foot, 8 inches wide, and 1 foot thick.	Each	0 8 0 0	.56
Wood, laka	133½ pounds.	0 1 4 5	.106
Wood, red	do	0 1 1 5	.0805
Wood boards, tea-box, if exported to a foreign country	5 p. ct. ad valorem		
Wood, oil. (See Oil.)			
Wood, piles. Poles, and joists. (See Timber, piles, etc.)			
Woodware	133½ pounds.	1 1 5 0	.805
Wool	do	0 3 5 0	.245
Wool, camels	5 p. ct. ad valorem		
Woollen and cotton mixtures:			
Lusters, plain and brocaded, not exceeding 31 yards long	Piece	0 2 0 0	.14
Blankets, mixed weaving	5 p. ct. ad valorem		
Italian cloth, 31 inches wide and 30 yards long	do		
Spanish stripes, 61 inches wide and 20 yards long	do		
Woollen manufactures: <sup>5</sup>			
Blankets	Pair	0 2 0 0	.14
Broadcloth and Spanish stripes, habit and medium cloth, 51 to 64 inches wide	Chang	0 1 2 0	.064
Russian cloth, 72 inches wide	do	0 1 3 5	.0945
Russian cloth, 74 inches wide	do	0 1 3 7½	.096
Long Ells, 31 inches wide	do	0 0 4 5	.0315
Camlets, English, 31 inches wide	do	0 0 5 0	.035
Camlets, Dutch, 33 inches wide	do	0 1 0 0	.07
Camlets, imitation, and bombazettes	do	0 0 3 5	.0245
Cassimeres, flannel, and narrow cloth	do	0 0 4 0	.028
Lastings, 31 inches wide	do	0 0 5 0	.035

<sup>1</sup> Including foreign fruits, fresh and preserved, pickles, chutneys, raisins, Chinese fresh vegetables and fresh fruits. [Excluding olives, dates, almonds, chestnuts, ground-nuts, lichees, lung-ngans, garlic, melon seeds, mushrooms, fungus, salted turnips, oranges, cumquots, citrons, pinaloes, cocoa-nuts, and pineapples.]

<sup>2</sup> Must be certified by consul to be condemned and sold in port. (See also Gear, ships'.)

<sup>3</sup> If wrecked in port, free of import duty; but liable to export and coast-trade duty.

<sup>4</sup> Including beer, spirits, foreign bitters, liqueurs, cordials, raspberry vinegar, soda, seltzer, and mineral waters, lemonade, etc. [Excluding samshu and Chinese wine; also Japanese wine, except when imported by Japanese officials or merchants, for private use, up to 200 catties (266½ pounds) at a time.]

<sup>5</sup> Proportionate duty is to be charged on extra width in woollens.

## Import tariff of China—Continued.

Names of articles.	Unit.	Rate of duty.	United States equivalent.
Woolen manufactures—Continued.			
Laatings, imitation, and Orleans, 34 inches wide.....	Chang (11½ feet)...	T. m. c. a. 0 0 3 5	\$0.0245
Bunting, not exceeding 24 inches wide and 40 yards long	Piece.....	0 2 0 0	.14
Linco, figured union 31 inches wide and 30 yards long	5 p. ct. ad valorem.		
Metz cords, 51 inches wide and 30 yards long.....	do.....		
Spanish stripes, inferior, including union cloth.....	Chang (11½ feet)...	0 1 0 0	.07
Woolen yarn.....	133½ pounds.	3 0 0 0	2.10

## CUSTOMS FORMS.

## FORM 1.

## GUARANTY FOR STEAMERS.

In consideration of the commissioner of customs at Shanghai agreeing to grant, and granting when applied for, "general discharge permits" (as per manifest inwards) for and (all export duties having been paid) clearances of steamers belonging or consigned to ———. We, the undersigned, do hereby jointly and severally guarantee the payment to the said commissioner of customs within ——— from the date of clearance of all duties due on the inward cargo of each such steamer and of all fees for special permits granted to each such steamer. And for the consideration aforesaid, we further jointly and severally guarantee that none of the goods landed from any such steamer under the "general discharge permit" shall be removed from the wharf or godown named in such "general discharge permit" without a "stamped permit" from the said commissioner. And for the consideration aforesaid, we also jointly and severally guarantee as regards each of such steamers: (a) That all opium inscribed on the cargo certificate (and or) entered on the manifest of such steamer as shipped thereon shall be delivered at the port of destination of such steamer; (b) that once at least during each voyage of such steamer a careful search shall be made with a view to discover any opium being clandestinely carried on board such steamer, and that all opium found on board such steamer and not entered in the cargo certificate (and or) manifest shall be delivered to the customs at the port of destination of such steamer; (c) that the master and all other officers of such steamer shall receive strict orders not to allow any opium to be received on board of or to be removed from such steamer without a customs permit and to prevent any opium from being thrown overboard by either passengers or crew and either when such steamer is under way or is at anchor; (d) that any person employed in connection with such steamer who does or who aids or abets or who does not take steps to prevent any action detrimental to the Chinese revenue shall be suitably punished; and (e) that the said ——— shall, so far as their vessels and crews are concerned, at all times lend their support to the officers of the customs in the performance of their duty.

The agreement on the part of the said commissioner hereinbefore mentioned may at any time be canceled by him by any writing to that effect delivered to any one of the signatories hereof and without assigning any reason for so doing, but unless so canceled shall remain in force from the ——— day of ——— to the ——— day of ——— one thousand eight hundred and ———, and in case on such last-mentioned date any duties or fees due under this guaranty shall remain outstanding or unpaid this guaranty shall continue binding and in full force in respect of the said outstanding duties or fees until the same shall be paid.

Dated this ——— day of ———, 18—.

Signed by the said ——— in the presence of ———.

Signed by ——— and ———, the guarantors in the presence of ———.

## FORM 2.

## APPLICATION FOR GENERAL DISCHARGE PERMIT.

S. S. ———. Expires ———.

SHANGHAI, ———, 18—.

To the Commissioner of Customs.

Sir: I please grant to us permission to discharge the whole of the cargo (munitions of war and opium excepted) as specified in the annexed manifest, from the steamship ——— into ——— wharves.

In consideration of your granting to us the general discharge permit now applied for, we do hereby guarantee, both personally and as agents of the said steamship ———, that none of the goods landed under it shall be delivered or removed from the said ——— wharves without a stamped permit from you for so doing; and in the event of any such goods being delivered or removed as aforesaid without any stamped permit for so doing, and duties being due and payable in respect of such goods, we do also hereby guarantee, both personally and as agents for the steamship ———, and for the consideration above stated, to pay to you forthwith all such duties.

And we do hereby furthermore guarantee that no portion of the cargo, for permission to discharge which application is now made, shall be discharged from the said vessel elsewhere than alongside the wharf above mentioned.

— — —  
Agents for the steamship.

*Customs forms—Continued.*

## FORM 3.

## WHARF GUARANTY.

SHANGHAI, ———, 18—.

*To the Commissioner of Customs.*

SIR: In consideration of your granting the general discharge permit for the cargo of the steamship ———, now applied for, I do hereby personally guarantee that, in the event of any of the goods comprised in such cargo being delivered or removed from ——— without a stamped permit having first been obtained for this purpose from you, I will forthwith pay to you all duties which may be due upon the same.

\_\_\_\_\_  
Manager.

## FORM 4.

## GENERAL DISCHARGE PERMIT.

SHANGHAI, ———, 18—.

*Commanding Officer of ——— Steamer ———.*

Please discharge into the ——— wharves the entire cargo, except opium and munitions of war, which are to be retained on board until customs' permits have been received.

If there is any cargo to be bonded, mention should be made here.

[This permit is generally stamped by the customs.]

\_\_\_\_\_  
Per ———.

## FORM 5.

## APPLICATION FOR LIGHTERAGE PERMIT.

SHANGHAI, ———, 189—.

*To the Commissioner of Customs.*

SIR: Please grant to us, as agents for the steamship ———, special permission to discharge into ——— lighters at Woosung such portion of that vessel's cargo (munitions of war and opium excepted) as may be necessary to enable her to cross the bar.

In consideration of your granting to us the special permission now applied for, we do hereby guarantee, both personally and as agents for the said steamship ———, that all the goods discharged under it shall be carried direct to and stored at the ——— wharves, and there held to your order under the terms of our guaranty, in consideration of which the general discharge permit for this steamship has been already issued.

\_\_\_\_\_  
Agents for the steamship.

## FORM 6.

## LIGHTERAGE PERMIT.

CUSTOM HOUSE,  
SHANGHAI, ———, 189—.

The s. s. ———, is hereby permitted to discharge into cargo boats at Woosung ——— now on board, on the following conditions, viz:—

1. The discharge is to take place under special supervision of the customs officer.
2. When the discharge is completed, the boat will remain at a place designated by the customs officer in charge of the steamer's agents, until stamped permission to move has been received from this office.

By order of the Commissioner of Customs, etc.

## FORM 7.

## APPLICATION FOR A PERMIT TO MOOR A VESSEL AT THE UPPER LIMIT.

SHANGHAI, ———, 189—.

*To the Commissioner of Customs.*

SIR: We beg to inform you that by telegraphic message received yesterday from ———, the s. s. ———, Captain ———, has left that port for Shanghai with a cargo of ——— tons of ——— to proceed direct to the upper limit, and to discharge there this cargo, with option to moor temporarily alongside any wharf or buoy should she happen to meet the slack tide on coming up the river.

We are, sir, your obedient servants,

*Customs forms—Continued.*

## FORM 8.

## APPLICATION TO CHANGE MOORING.

SHANGHAI, ———, 189—.

*To the Commissioner of Customs.*

SIR: Please grant permission for the — barque — Captain —, now lying at the — mooring to proceed to —, and to discharge there, her cargo consisting of —.

We are, sir, your obedient servants,  
—————.

## FORM 9.

## CARGO BOAT NOTE.

SHANGHAI, ———, 189—.

Cargo Boat No. —.

Time —.

Vessel —.

Number and description of packages —, cases —.

—————, Examiner, etc.

To be taken to the customs jetty for examination.  
—————

## FORM 10.

## CONSULAR REPORT.

—————, Consulate-General,  
SHANGHAI, ———, 189—.*To the Superintendent of Customs at Shanghai.*

SIR: I have to report the arrival at this port of the —, —, master, from —, consigned to —, and request that the necessary facilities may be granted to the merchant for the discharging and loading of said vessel.

The ship's papers have been placed in my possession, and I shall retain the same till all the duties due to the Chinese Government are settled and the port clearance granted.

Her cargo is — and merchandise, etc.

The registered tonnage of the said vessel is — tons.

I have the honor to remain, your most obedient servant,  
—————

—————, Consul-General.

## FORM 11.

## IMPORT MANIFEST.

*Import manifest of —, captain, —, from —, registered tons —.*

No.	Marks and number.	Packages.	Description of goods.	Consignees.
—	—	—	—	—

—————, Agents.  
—————, Captain.

## FORM 12.

## TONNAGE DUES CERTIFICATE.

This document must accompany the vessel. If not produced when called for tonnage dues will be levied by the customs concerned.

Tonnage dues certificate—valuable.  
—————

Custom-house, ———, 189—.

[Customs seal.]

*Customs forms—Continued.*

## FORM 13.

## IMPORT APPLICATION.

Customs No. \_\_\_\_.

Permit No. \_\_\_\_.

\_\_\_\_, 189\_\_.

*To the Commissioner of Customs:*

Vessel \_\_\_\_\_, from \_\_\_\_\_.

Applicant \_\_\_\_\_, Cargo boat No. \_\_\_\_.

SIR: Please grant permit to land, for which duty memo. is required.

Marks.	Pack- ages.	Description of goods.	Pieces.	Each gross.	Tare.	Net weight.		Value	Duty (to be filled in by the customs).		
						Piculs.	Cts.		H. ds.	m.	c. c.
		Total hk. tls.....									

Examined by \_\_\_\_.

## FORM 14.

## IMPORT PARTICULARS.

(Memo.)

SHANGHAI, \_\_\_\_., 189\_\_.

Applicants \_\_\_\_\_. Import vessel \_\_\_\_\_ from \_\_\_\_.

Marks and Nos.	Packages.	Description of goods.	Pieces.	Weight.		Value.		Examination remarks.
				Piculs.	Cts.	Hk. tls.	Cts.	

Examined by \_\_\_\_.

## FORM 15

No. \_\_\_\_.

## DELIVERY ORDER.

SHANGHAI, \_\_\_\_., 189\_\_.

Commanding Officer S. S. \_\_\_\_.

SIR: Please deliver the following-described merchandise, on board your vessel, to \_\_\_\_.

Marks and Nos.	No. and kind of packages.	Description of goods.

Deliver upon indorsement.

Per \_\_\_\_.

## Customs forms—Continued.

FORM 16.

## BILL OF LADING.

No. \_\_\_\_\_.

Shippers are requested to note particularly the terms and conditions of this bill of lading with reference to the validity of their insurance upon their goods.

Shippers may by paying a higher rate of freight ship their goods under bill of lading (known as the red bill of lading) under which the company takes responsibilities not imposed by this form.

SHIPPED, in apparent good order and condition, by \_\_\_\_\_ in and upon the \_\_\_\_\_ steamship called the \_\_\_\_\_, whereof \_\_\_\_\_ is commander for this present voyage, or whoever else may go in command, and now lying in the port of \_\_\_\_\_ and bound for \_\_\_\_\_, with liberty to receive and deliver cargo and passengers at any ports on the route, and to land cargo into godowns or tranship to a hulk, if not taken delivery of on arrival, \_\_\_\_\_ being marked and numbered as in the margins, and to be delivered subject to the exceptions and conditions at foot hereof in the like apparent good order and condition, at the port of \_\_\_\_\_, unto \_\_\_\_\_, or to his or their assign.

Freight of the said goods at the rate of { \_\_\_\_\_ per ton of 40 cubic feet.  
\_\_\_\_\_ per picul of 133½ pounds  
avoidr.

being paid in \_\_\_\_\_ steamer, lost or not lost.

IN WITNESS whereof, the agents of the said steamer have affirmed to \_\_\_\_\_ bills of lading, all of this tenor and date, one of which being accomplished, the others to stand void.

Dated in \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 189\_\_\_\_.

The following are the exceptions and conditions above referred to: Weight, measure, contents and value unknown.

The acts of God, restraints of governments, enemies, pirates, or robbers by sea or land, vermin, barratry, accidents, fire at sea, in port, or on shore, lighters, disasters or dangers of the seas, rivers and steam navigation, accidents from machinery, boilers, steam of whatever nature or kind soever, any act, neglect, or default whatsoever of master, mariners, or other servants of this company, or from transhipment or warehousing, or from obliterations of marks or numbers, insufficiency of address, or from leakage, breakage, insufficiency of package, or sweat, or rust, or injurious effects of other goods—all excepted.

A wrong description of contents shall release the company from all responsibility in case of seizure or detention, and the goods shall be charged double freight, which shall be paid previous to delivery. The company will not receive on board of their vessels any goods of a dangerous or damaging nature. If any such goods be shipped without notice, the shippers will not only be liable to the penalties imposed by the statute, but also for all damages sustained in consequence of such shipment.

The company shall have the option of making delivery of goods either from ship's side or from lighters or a store-ship or wharf or warehouse at shipper's risk.

It is expressly understood that the company is not accountable for loss or damage from effects of climate or decay, and that the company will not become liable for any value exceeding (\$100) one hundred Mexican dollars, upon each of the above-named packages, unless other valuation is declared and so expressed in this bill of lading at the time of shipment, and freight paid in proportion to the measurement and valuation.

All goods must be distinctly marked with the marks and numbers to correspond with the bill of lading, otherwise the company will not be responsible for detention or misdelivery.

All kinds of oil and other goods carried on deck are carried solely at the shipper's risk.

All claims that may arise in respect of goods shipped by the company's steamers must be made at the port of delivery.

Per \_\_\_\_\_.

[This is one of the coast bills of lading used by a leading firm here.]

FORM 17.

## PARTICULARS REQUIRED MEMO.

RETURN DEPARTMENT, CUSTOM-HOUSE,  
Shanghai, \_\_\_\_\_, 18\_\_\_\_.

With reference to your application of \_\_\_\_\_ per S. S. \_\_\_\_\_, from \_\_\_\_\_, you are requested to supply the following particulars:

Marks.	Packages.	Goods.	Particulars required.

In Charge of Return.

[This memo. is sent by the returns office of the customs to the party whose application has been accepted without sufficient particulars.]



*Customs forms—Continued.*

## FORM 18.

## GENERAL IMPORT APPLICATION.

Customs No. \_\_\_\_ No. \_\_\_\_  
 Vessel \_\_\_\_ From \_\_\_\_  
 No. \_\_\_\_ Cleared \_\_\_\_  
 General application expired \_\_\_\_  
 Agents \_\_\_\_

N. B.—Within six days after clearance of the above steamer, all cargo remaining on this application must be cleared off, and duty paid on the same by the agent or agents of the steamer concerned, in accordance with terms of guarantee. No transshipment applications will be stamped after the fifth day of a steamer's clearance.

No. of bill of lading.	Marks and numbers.	Packages.	Description of goods.

## FORM 19.

## AGENTS' NOTICE FOR UNCLEARED CARGO.

The consignees of 7½ in a diamond, W. G. above, \_\_\_\_ bales \_\_\_\_ shipped from Calcutta by \_\_\_\_  
 \_\_\_\_, per \_\_\_\_, and 4511 in a diamond, ½ = 4 cases \_\_\_\_ and \_\_\_\_, shipped from London by  
 \_\_\_\_ per \_\_\_\_, are requested to send their bills of lading for counter signature; if  
 not applied for by noon to-morrow, \_\_\_\_, the goods will be passed at the customs and opened for  
 examination at consignees' risk and expense.

\_\_\_\_\_  
*Agent.*

## FORM 20.

## WHARF SHORT-LANDED MEMO.

\_\_\_\_ wharf.  
 Cargo short landed.

\_\_\_\_\_  
 Calling for \_\_\_\_ cases \_\_\_\_ packages not landed.  
 Bill of lading retained at wharf.

B/L. No. \_\_\_\_

\_\_\_\_\_  
*Wharfinger.*

## FORM 21.

## APPLICANT'S SHORT-LANDED MEMO.

SHANGHAI, \_\_\_\_, 189\_\_.

Particulars of \_\_\_\_ cargo per \_\_\_\_ @ \_\_\_\_.

Marks and packages.	Description of goods.	Pieces.	Weight.		Remarks.
			Piculs.	Cts.	

Examined by \_\_\_\_.

## FORM 22.

## LETTER OF GUARANTEE FOR DUTY.

SHANGHAI, \_\_\_\_, 189\_\_.

To the Commissioner of Customs.

SIR: In consideration of your granting us permission to land \_\_\_\_ cases \_\_\_\_ ex \_\_\_\_ in  
 the meantime without payment of duty, on account of its value not being known to us until the  
 arrival of invoice from Europe, we hereby guarantee that the duty for same will be paid to you on  
 receipt thereof.

We are, sir, your obedient servants,

*Customs forms—Continued.*

## FORM 23.

## NOTICE OF ARRIVAL OF THROUGH CARGO.

The cargo ex \_\_\_\_\_ has arrived here by the S. S. \_\_\_\_\_, which is now discharging all her cargo (except opium, munitions of war, and treasure) into the godowns of the \_\_\_\_\_ wharf. Consignees will please send in their bills of lading for countersignature, and take immediate delivery of their goods. Consignees of "bulk cargo" will further be required to send their representatives to the wharf to verify the weights of such cargo whilst it is being landed. Any risk of fire at the wharf's godowns to be borne by owners and consignees of cargo.

All claims against this steamer must be sent in before noon on the \_\_\_\_\_.

A. B. & Co., Agents.

## FORM 24.

## NOTICE FROM CUSTOMS FOR DEPOSIT OF DUTY FOR THE IMPORT OF LUMBER.

[Translation from Chinese.]

\_\_\_\_\_ should deposit Tls. \_\_\_\_\_ at the Haikwan Bank and it must give a receipt for the amount.

(Commissioner's stamp, etc.)

## FORM 25.

## MUNITION OF WAR PERMIT.

No. \_\_\_\_\_

[Not transferable.]

CUSTOM-HOUSE,  
Shanghai, \_\_\_\_\_, 189-.

At the request of the superintendent of customs I hereby authorize Mr. \_\_\_\_\_ to import into \_\_\_\_\_ the munitions of war specified hereunder.

B/O.

Comm. of Customs.

## FORM 26.

## GOVERNMENT STORE CERTIFICATE.

No. \_\_\_\_\_

SHANGHAI, \_\_\_\_\_, 189-.

The goods in question, as specified hereon, are passed by the superintendent of customs at \_\_\_\_\_, duty free.

For official use administration.	Marks.	Packages.	Description of goods.	Pieces.	Weight.	Value.	Ves. sel.	From and to.	Import, export or reexport.	Amount of duty.
					Piculs.	Ots.				Hk. Tls.

[The Chinese printed matters over the English are not given here.]

## FORM 27.

## CUSTOMS' LANDING CERTIFICATE.

I, \_\_\_\_\_, do hereby certify that the goods or merchandise described in the foregoing declaration and below, imported into this country from \_\_\_\_\_, were landed at this port, duly entered \_\_\_\_\_ at the custom-house of this port on the \_\_\_\_\_ day of \_\_\_\_\_, 189-, and their value ascertained to be \_\_\_\_\_, and that the duties imposed by the laws in force in this country upon said goods have been paid or secured to be paid, viz:

Marks.	Numbers.	Description of goods.	Date when entered.

In witness whereof I have hereunto set my hand and seal of this office this \_\_\_\_\_ day of \_\_\_\_\_, 189-.

A. B.  
Chief Assistant of Customs.

*Customs forms—Continued.*

## FORM 28.

## CERTIFICATE OF THE CONSIGNEES.

Consular No. —.

The following certificate must express the marks and numbers, if any, on the packages; the number of packages and contents, with weight, measure or gauge (in letters, not in figures), and to be signed by the consigned residing abroad; but if the goods are consigned to the master, or any other person on board the vessel it must be signed by the purchaser or purchasers, specifying that he or they were such; and then verified and sworn according to the subsequent form. Every signature must be sworn to before the consul or consular agent.

\_\_\_\_\_, of the \_\_\_\_\_ of \_\_\_\_\_, merchants, do hereby certify that the goods and merchandise hereinafter described have been landed in this \_\_\_\_\_ between the \_\_\_\_\_ day of \_\_\_\_\_ and \_\_\_\_\_ day of \_\_\_\_\_, 18—, from on board the \_\_\_\_\_, whereof \_\_\_\_\_ is at present master, viz:

Marks.	Numbers.	Contents.

Which, according to the bills of lading for the same, were shipped on board the \_\_\_\_\_ at the port of \_\_\_\_\_, in the United States of America, on or about the \_\_\_\_\_ day of \_\_\_\_\_, 18—, and consigned to \_\_\_\_\_ by \_\_\_\_\_, aforesaid, merchant.

Given under \_\_\_\_\_ hand this \_\_\_\_\_ day of \_\_\_\_\_, 18—.

## FORM 29.

## OATH OF THE MASTER AND MATE OF EXPORTING VESSEL.

Port of \_\_\_\_\_.

We, \_\_\_\_\_, master, and \_\_\_\_\_, mate of the \_\_\_\_\_ of \_\_\_\_\_, lately arrived from the port of \_\_\_\_\_, in the United States of America, do solemnly swear that the goods or merchandise enumerated and described in the preceding certificate, dated the \_\_\_\_\_ day of \_\_\_\_\_, 18—, and signed by \_\_\_\_\_, of the city of \_\_\_\_\_, merchants, were actually delivered at the said port from on board the said \_\_\_\_\_ within the time specified in the said certificate.

Sworn at the \_\_\_\_\_ of \_\_\_\_\_ before me, this \_\_\_\_\_ day of \_\_\_\_\_, 18—.

This oath to be taken at the port of landing before a consul of the United States; or, if none reside there, before some constituted authority thereof. The oath will be sufficiently valid if taken on the return of the vessel, but the circumstance of the death of the officers of the vessel points out the propriety of its being taken on board

## FORM 30.

## CONSUL'S CERTIFICATE.

I, \_\_\_\_\_, of the United States of America, at the \_\_\_\_\_ of \_\_\_\_\_, do declare that the facts set forth in the preceding certificate, subscribed by \_\_\_\_\_, of the said city, merchant \_\_\_\_\_, and dated the \_\_\_\_\_ day of \_\_\_\_\_, 18—, are, in my opinion, just and true and deserving full faith and credit.

In testimony whereof I have hereunto subscribed my name and affixed the seal of my office \_\_\_\_\_, at \_\_\_\_\_, this \_\_\_\_\_ day of \_\_\_\_\_, 18—.

This verification to be signed by the consul or other public agent of the United States, if one reside at the place.

## FORM 31.

## MERCHANT'S CERTIFICATE.

We, \_\_\_\_\_, merchants, residing at the \_\_\_\_\_ of \_\_\_\_\_, do declare that the facts stated in the preceding certificate, signed by \_\_\_\_\_, of the said \_\_\_\_\_, merchants, on the \_\_\_\_\_ day of \_\_\_\_\_, are \_\_\_\_\_ just and true, and worthy of full faith and credit. We also declare that there is no consul or public agent of the United States of America or \_\_\_\_\_ now residing at this place.

Given under \_\_\_\_\_ hand at the \_\_\_\_\_ of \_\_\_\_\_ aforesaid, \_\_\_\_\_, this \_\_\_\_\_ day of \_\_\_\_\_, 18—.

If no consul or other public agent of the United States reside at the place of landing, then this verification to be signed by two American merchants, if any such reside there, stating themselves as such, and in failure of both these by two respectable foreign merchants, in which case the last blanks must be filled up with the words: Not American merchants.

'To be filled "to my knowledge" or "in my opinion."

## FORM 32.

## APPLICATION FOR BONDING PERMIT.

*Import of foreign opium.*

Application No. \_\_\_\_.

General movement No. \_\_\_\_.

SHANGHAI, \_\_\_\_\_, 189-.

*To the Commissioner of Customs:*

Vessel \_\_\_\_\_, flag \_\_\_\_\_, No. \_\_\_\_.

From \_\_\_\_\_ (port at which bill of lading was issued).

Bonded warehouse (i. e., bulk or godown) to which the opium is to be transferred.

Please grant permit to transfer direct from the above vessel into the above bonded warehouse the opium hereunder described, to be there retained until permit is granted to deliver or to reship.

Number of bill of lading.	Import marks and numbers.	Number of chests.				Net weight.		Remarks.
		Malwa.	Patna.	Benares.	Persian.	Picul.	Cts.	
	Total chests, viz. ....							

Examined \_\_\_\_\_ Passed \_\_\_\_\_.

(Signature of applicant.)

Entered \_\_\_\_\_.

[This application is written in English and Chinese languages.]

## FORM 33.

## BONDING PERMIT.

No. \_\_\_\_.

*Import of foreign opium.*

SHANGHAI, \_\_\_\_\_, 18-.

*The Commanding Officer, R. S.* \_\_\_\_\_.

Please receive on board \_\_\_\_\_ chests of opium ex s. s. \_\_\_\_\_, as hereunder described, to be there retained until the issue of a customs delivery permit or reexport permit.

Import marks and numbers.	Number of chests.				Net weight.	
	Malwa.	Patna.	Benares.	Persian.	Piculs.	Cts.
Total chests, viz. ....						

General movement No. \_\_\_\_ (to be referred to in all future applications for the above opium).

Permission is hereby given to transfer direct from the importing vessel to the \_\_\_\_\_ opium above described.

[Seal.]

*By order of Comm. of Customs.*

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## FORM 36.

Form A.

## ORIGINAL PASS.

(Not transferable.)

No. —.

SHANGHAI, —, —, 18 —.

*To the Commissioner of Customs:*

Holding this document in evidence of payment by us of duties upon the importation of the under-mentioned goods, we ask that you will please allow us all reexportation and other privileges resulting therefrom.

(Signed)

## IMPORTATION.

N. B.—This document is to be handed to the customs, with the duty receipt, to be stamped and it will be returned with stamped bill of lading.

Marks.	Packages.	Description.	Weight.		Pieces or value.	Import vessel and registered No.	Date imported.
			Piculs.	Ots.			

Entries against above. (To be filled in by applicant.)

Date.	Exporter.	Vessel.	Subnumber of new pass.	Pack-ages.	Description.	Weight.		Pieces or value.	Signature. (To be filled in by the customs.)
						Piculs.	Ots.		

## FORM 37.

Form B.

## NEW PASS FOR FOREIGN GOODS ONLY.

Original pass No. —.

Subnumber —.

SHANGHAI, —, —, 18 —.

*To the Commissioner of Customs:*

Please allow the bearer of this document all reexportation and other privileges resulting from the payment by us of duties upon the importation of the undermentioned goods.

(Signed)

## IMPORTATION.

Marks.	Packages.	Description.	Weight.		Pieces or value.	Import vessel and registered No.	Date imported.
			Piculs.	Ots.			
						No.....	

Entries against above. (To be filled in by applicant.)

Date.	Exporter.	Vessel.	Register No.	Pack-ages.	Description.	Weight.		Pieces or value.	Signature. (To be filled in by the customs.)
						Piculs.	Ots.		

N. B.—As soon as this document is issued it should be sent to the custom-house, with the original pass, to be stamped. Without the stamp it will not be accepted by the customs.

## FORM 38.

Form C.

## PASS FOR NATIVE GOODS.

No. —.

SHANGHAI, —, —, 18 —.

*To the Commissioner of Customs:*

Please allow the bearer of this document all reexportation and other privileges resulting from the payment by us of duties upon the importation of the undermentioned goods.  
(Signed) \_\_\_\_\_

## IMPORTATION.

Marks.	Packages.	Description.	Weight.		Pieces or value.	Import vessel and registered No.	Date imported.
			<i>Piculs.</i>	<i>Ots.</i>		No. ....	

Entries against above. (To be filled in by applicant.)

Date.	Exporter.	Vessel.	Register No.	Packages.	Description.	Weight.		Pieces or value.	Signature. (To be filled in by the customs.)
						<i>Piculs.</i>	<i>Ots.</i>		

N. B.—This document should be sent to the custom-house, with the bill of lading, to be stamped. Without the stamp it will not be accepted by the customs.

## FORM 39.

Customs No. —.

## APPLICATION FOR REPACK MEMO.

SHANGHAI, —, —, 189—.

*To the Commissioner of Customs.*

SIR: Please grant permission to repack the undermentioned goods stored in our godowns.  
Your obedient servants,

Marks.	No. of packages	Description of goods.	Quantity.	Importers.	Vessel's name and date.

## EXAMINER'S REPORT.

Date of examination.	Quantity repacked.	Remarks.

\_\_\_\_\_  
*Examiner.*

## FORM 40.

## PERMIT TO REPACK.

(Not transferable.)

CUSTOM-HOUSE,  
Shanghai, \_\_\_\_\_, 189—.

Special permission is hereby given to Mr. \_\_\_\_\_ to repack the undermentioned goods imported per \_\_\_\_\_ from \_\_\_\_\_, date \_\_\_\_\_, Importer, \_\_\_\_\_, Number and description of packages, \_\_\_\_\_, Goods, \_\_\_\_\_.  
[Customs seal.]

B/O. \_\_\_\_\_, Commissioner of Customs.

Should it be found at the time of reexportation that the weight of the goods is not the same as at the time of importation, and consequently that the condition of the goods has been changed, export duty will be levied, and no document will be issued for the recovery of the coast-trade duty or bond deposited by the importers.

Substituting goods in repacking for those originally imported will, upon discovery, render the former liable to confiscation.

N.B.—This document is to be returned to the customs with the application to ship the above. Should the whole of the goods not be reexported at one time, care must be taken to state on each application the number of original packages used in making up the shipment.

[Chinese version of this permit is also given and stamped at the back of repack permit.]

## FORM 41.

## TRANSSHIPMENT MEMORANDUM.

Vessel \_\_\_\_\_, from \_\_\_\_\_.  
To \_\_\_\_\_, for \_\_\_\_\_.  
Applicants, \_\_\_\_\_.

SHANGHAI, \_\_\_\_\_, 189—.

Marks.	Packages.	Description of goods.	Remarks.

## FORM 42.

Customs No. \_\_\_\_\_.

## REEXPORT APPLICATION.

SHANGHAI, \_\_\_\_\_, 189—.

To the Commissioner of Customs:

Vessel \_\_\_\_\_, for \_\_\_\_\_.  
Applicants, \_\_\_\_\_.

Please grant permit to reexport, for which (drawback <sup>1</sup>) is required.

Marks.	Pkgs.	Description of goods.	Pieces.	Weight.	Value.	Importer's name.	Import vessel.	Date of importation.
				Piculs. Ots.				

<sup>1</sup>(Or exemption certificate, as the case may be.)



## FORM 43.

## SHIPPING ORDER.

No. —.

SHANGHAI, —, 189—.

To the Commanding Officer  
of the S. S. —:

Please receive on board for —  
the undermentioned goods, in good order  
and condition, if room there be, and  
grant a receipt for the same.

No. —.

SHANGHAI, —, 189—.

Received on board the S. S. —, for —,  
the undermentioned goods, in apparent good order and con-  
dition, on account of —.

Marks and num- bers.	No. and descrip- tion of packages.	Contents.	Marks and num- bers.	No. and descrip- tion of packages.	Contents.	Measurement, weight, or declared value.

N. B.—Any packages not being in  
good order and condition please return  
in the same boat.

Per —, Agents.  
—, —.

State number of packages in writing —.

Chief Officer.

This receipt is to be exchanged for a bill of lading, and, in  
the meanwhile, the goods will be held at the risk of the  
shipper or owner thereof.

The owners of this steamer will not be accountable for  
gold, silver, bullion, specie, jewelry, precious stones, or pre-  
cious metals, or beyond the amount of one hundred Mexican  
dollars for any one package, unless this (mate's) receipt is  
signed for such goods and the value declared herein.

## FORM 44.

Customs No. —.

## EXPORT APPLICATION.

SHANGHAI, —, 189—.

Commissioner of Customs:

Vessel —, for —.

Applicants, —.

Please grant permit to ship, for which duty memo. is required.

Marks.	Pack- ages.	Description of goods.	Pieces.	Value.	Weight.		Duty (to be filled in by the customs).			
					Piculs.	Ots.	Tael.	m.	c.	c.
		Total taels.....								

## FORM 45.

## PERMIT TO SHIP FOR OFFICIALS.

CUSTOM-HOUSE,

Shanghai, —, 189—.

Applicant, —.

Vessel —, to —.

—, personal effects.

This kind of permit is only granted to officials, or diplomatic bodies, to facilitate the movement of  
their packages while arriving and leaving —.

No application is required of the applicant. The packages are taken to the steamer along with this  
permit, which bears the customs stamp, and are allowed to be shipped.

[I have called it "privileged" in the text because it is granted to officials.]

## FORM 46.

## PERMIT TO SHIP COAL, ETC.

No. \_\_\_\_.

No. of application, \_\_\_\_.

CUSTOM-HOUSE,

Shanghai, \_\_\_\_\_, 189\_\_.

Shipper, \_\_\_\_\_ Cargo boat No. \_\_\_\_.

Vessel \_\_\_\_\_ for \_\_\_\_\_.

N. B.—When the vessel is about to clear, this permit will be required and collected by the custom-house.

Marks.	Packages.	Description of goods.	Pieces.	Weight.	
				Piculs.	Os.

## FORM 47.

No. \_\_\_\_.

## BOND TO EXPORT COPPER CASH.

Know all men by these presents that we, \_\_\_\_\_, of \_\_\_\_\_, are held and firmly bound unto the Emperor of China in the sum of \_\_\_\_\_ taels of good and lawful haikwan sycee silver, to be paid to the said Emperor of China, his heirs, and successors. To which payment, well and truly to be made, we bind ourselves for and in the whole, our heirs, executors, and administrators, and every of them, firmly by these presents. Sealed with our seal.

Dated this \_\_\_\_\_ day of the \_\_\_\_\_ month of the \_\_\_\_\_ year of the reign of the Emperor Kwang Su, being the \_\_\_\_\_ day of \_\_\_\_\_, A. D. one thousand eight hundred and ninety \_\_\_\_\_.

Whereas the above bounden \_\_\_\_\_ have shipped on board the steamer \_\_\_\_\_ the following goods—that is to say: \_\_\_\_\_ bales of copper cash \_\_\_\_\_ strings, which they report for dispatch to the port of \_\_\_\_\_.

Now the condition of the above obligation is such that if the said \_\_\_\_\_ shall duly return, within six months from the day of the date hereof, the certificate issued by the customs at the \_\_\_\_\_, with an acknowledgment thereon of the arrival of the said steamer \_\_\_\_\_, and discharge of cargo specified, sealed by the customs at the port of \_\_\_\_\_, then this obligation to be void; else to be and remain in full force and virtue.

\_\_\_\_\_  
For Agents.Signed, sealed, and delivered in the presence of—  
\_\_\_\_\_

## FORM 48.

No. \_\_\_\_.

## BOND TO EXPORT RICE, WHEAT, ETC.

Know all men by these presents that we, \_\_\_\_\_, of \_\_\_\_\_, merchants, are held and firmly bound unto the Emperor of China in the sum of \_\_\_\_\_ taels of good and lawful haikwan sycee silver, to be paid to the said Emperor of China, his heirs and successors, to which payment, well and truly to be made, we bind ourselves for and in the whole, our heirs, executors, and administrators, and every of them, firmly by these presents. Sealed with our seal.

Dated at \_\_\_\_\_, this \_\_\_\_\_ day of the \_\_\_\_\_ month of the year of the reign of the Emperor \_\_\_\_\_, being the \_\_\_\_\_ day of \_\_\_\_\_, A. D. one thousand eight hundred and ninety \_\_\_\_\_.

Whereas the above bounden \_\_\_\_\_ have shipped on board the S. S. \_\_\_\_\_ the following goods—that is to say: \_\_\_\_\_, which they report to dispatch to the port of \_\_\_\_\_.

Now the condition of the above obligation is such that if the said Messrs. \_\_\_\_\_ shall duly return, within four months from the day of the date hereof, the certificate issued by the customs at the port of \_\_\_\_\_, with an acknowledgment thereon of the arrival of the said S. S. \_\_\_\_\_, and discharge of cargo specified, sealed by the customs at the port of \_\_\_\_\_, then this obligation to be void; else to be and remain in full force.

\_\_\_\_\_  
For Agents.Signed, sealed, and delivered in the presence of—  
\_\_\_\_\_

## FORM 49.

No. —.

## BOND TO IMPORT RICE, ETC.

Know all men by these presents that we, —, of —, merchants, are held and firmly bound unto the Emperor of China in the sum of — taels of good and lawful haikwan sycee silver, to be paid to the said Emperor of China, his heirs and successors, to which payment, well and truly to be made, we bind ourselves for and in the whole, our heirs, executors, and administrators, and every of them, firmly by these presents. Sealed with our seal.

Dated at —, this — day of the — month of the — year of the reign of the Emperor, being the — day of —, A. D. one thousand eight hundred and ninety —.

Whereas the above bounden — have this day been permitted to import and land at the port of Shanghai, by the S. S. —, from —, registered No. —, the following goods—that is to say: —, under bond for the payment of coast trade duty on and after expiry of twelve calendar months.

Now the condition of the above obligation is such that if the said — shall duly reexport to a foreign country within twelve months from the day of the date hereof the above-named —, in accordance with the customs regulations, this obligation to be void; otherwise to be and remain in full force.

Signed, sealed, and delivered in the presence of—

*For Agents.*

## FORM 50.

## MEMORANDUM OF SHUT-OUT CARGO.

Per S. S. — voy. — to —.

SHANGHAI, —, 189—.

No. of ship- ping order.	Marks and numbers.	No. of pack- ages shut out.	Weight.	Description.	Ex: Lot.

## FORM 51.

## FOREIGN CONSULAR CLEARANCE CERTIFICATE.

*These are to certify all whom it doth concern:*

That —, master or commander of the —, burden — tons or thereabout, mounted with — guns, navigated with — men, foreign built, and bound for —, China, having on board — cargo of —, as per manifest, has entered and cleared his said vessel according to law.

Given under our hands and seals at the custom-house of —, this — day of —, 189—.

To —  
*Consul,* —.*Collector.*

## FORM 52.

## RETURN CARGO DELIVERY PERMIT.

To the Customs Officer, stationed at —.

SHANGHAI, —, 189—.

Herewith customs permit to deliver cargo ex — trip — from —.

Marks.	Packages.	Cargo.

[Customs seal.]

*For Agents.*

## FORM 53.

## TRANSIT PASS TO INTERIOR.

Customs No. \_\_\_\_.

SHANGHAI, \_\_\_\_\_, 18\_\_.

Applicants \_\_\_\_\_.

*To the Commissioner of Customs:*

SIR: Please apply to the superintendent of customs for a transit pass to enable the undermentioned merchandise to be sent to \_\_\_\_\_.

Marks.	Pack-ages.	Description of goods.	Pieces.	Weight.		Im-porter's name.	Total quan-tity im-ported.	Import-vessel.	Date of impor-tation.	Duty. (To be filled in by the customs.)		
				Piculs.	Os.					Hk. tls.	m.	c. c.
		Total tran-sit duty hk. tls. ..										

## FORM 54.

## ENTRY IN BOND.

Bonded No. \_\_\_\_.

SHANGHAI, \_\_\_\_\_, 189\_\_.

Vessel \_\_\_\_\_ { Flag \_\_\_\_\_ } From \_\_\_\_\_.

Applicants \_\_\_\_\_.

Please grant permit to enter into bond and store at \_\_\_\_\_ wharf.

## WITHDRAWALS.

Bonded \_\_\_\_\_.

No. of bill of lading.	Marks.	Num-bers.	Pack-ages.	Description of goods.	Pieces.	Value.			Net weight.	
						Hk. tls.	Piculs.	Os.		

Marks and Nos.	Pkgs.	Descrip-tion of goods.

Examined \_\_\_\_\_ Passed (import) \_\_\_\_\_.

(Signature of applicants.)

Entered (returns) \_\_\_\_\_ Passed (bonding) \_\_\_\_\_.

Stored in godown No. \_\_\_\_.

## FORM 55.

## SAMPLE FROM BOND.

SHANGHAI, \_\_\_\_\_, 189\_\_.

Please grant permit to take sample from undermentioned package in bond.

Bonded No. \_\_\_\_.

Stored at \_\_\_\_\_ wharf, godown No. \_\_\_\_.

Importer \_\_\_\_\_ Import vessel \_\_\_\_\_.

Mark \_\_\_\_\_ No. of package \_\_\_\_.

Description of goods \_\_\_\_\_.

Quantity taken as sample \_\_\_\_\_ Duty, tls. \_\_\_\_.

Signature of applicant. \_\_\_\_\_.

## PERMIT TO TAKE SAMPLE FROM BOND.

(To be kept at the godown.)

Permission is granted to \_\_\_\_\_ to take sample from the undermentioned package in bond at \_\_\_\_\_ wharf, in godown No. \_\_\_\_.

Bonded No. \_\_\_\_.

Mark \_\_\_\_\_ Number \_\_\_\_.

Description of goods \_\_\_\_\_.

Quantity as sample \_\_\_\_\_.

## FORM 56.

PERMIT FOR ENTRY IN  
BOND.

(To be returned to the customs.)

Bonded No. —.

Permission is granted to \_\_\_\_\_  
to enter the undermen-  
tioned goods in bond ex S. \_\_\_\_\_  
to be stored at \_\_\_\_\_  
wharf.

Marks.	Num- bers.	Pack- ages.	Descrip- tion of goods.

Received and stored in godown  
No. —.

Warehouse keeper.

PERMIT FOR ENTRY IN  
BOND.(To be kept at the bonded ware-  
house.)

Bonded No. —.

Permission is granted to \_\_\_\_\_  
to enter the undermen-  
tioned goods in bond ex S. \_\_\_\_\_  
to be stored at \_\_\_\_\_  
wharf.

Marks.	Num- bers.	Pack- ages.	Descrip- tion of goods.

## WITHDRAWALS.

Marks and num- bers.	Pack- ages.	Descrip- tion of goods.	Date of with- drawal

## FORM 57.

## WITHDRAWAL FROM BOND FOR SHIPMENT.

SHANGHAI, —, —, 189—.

Applicants, —.

Wharf —, —, godown No. —.

Please grant permit to withdraw from bond, for which duty memo. is required, together with permit  
to ship per S. —, —, for —, —, for which exemption certificate is required.

Bonded No.	Marks.	Nos.	Pkgs.	Description of goods.	Pieces.	Value.	Net weight.			Importer's name.	Importing ves- sel.				Duty. (To be filled in by the cus- toms.)
							Hk. lbs.	Pouls.	Os.		Name.	From.	Flag.	No.	
Total Hk. Lbs. ....															

Examined —. Passed —.

Entered (returns) —. Duty entered —.

(Signature of applicants.)

## FORM 58.

## WITHDRAWAL FROM BOND FOR IMPORT.

SHANGHAI, \_\_\_\_\_, 189\_\_.

Applicants \_\_\_\_\_.

Wharf \_\_\_\_\_, godown No. \_\_\_\_\_.

Please grant permit to withdraw from bond, for which duty memo. is required.

Bonded No.	Marks.	Nos.	Pkg.	Description of goods.	Pieces.	Value.	Net weight.		Importer's name.	Importing vessel.				Duty. (To be filled in by the customs.)							
							Hk. lbs.	Piculs.		Os.	Name.	From.	Flag.					No.			
Total Hk. Lbs. ....																					

Examined \_\_\_\_\_, Passed \_\_\_\_\_.

Entered (returps) \_\_\_\_\_, Duty entered \_\_\_\_\_, (Signature of applicants.)

## FORM 59.

## PERMIT TO WITHDRAW FROM BOND.

(To be returned to the customs.)

Permission is granted to \_\_\_\_\_ to withdraw the undermentioned goods from bond, stored at \_\_\_\_\_ wharf.

Bonded No.	Marks.	Packages.	Numbers.	Description of goods.

Delivered \_\_\_\_\_.

\_\_\_\_\_,  
Warehouse keeper.

## PERMIT TO WITHDRAW FROM BOND.

(To be kept at the bonded warehouse.)

Permission is granted to \_\_\_\_\_ to withdraw the undermentioned goods from bond, stored at \_\_\_\_\_ wharf.

Bonded No.	Marks.	Packages.	Numbers.	Description of goods.

## FORM 60.

## SHIPMENT IN BOND.

SHANGHAI, \_\_\_\_\_, 189\_\_.

Applicant \_\_\_\_\_, Wharf \_\_\_\_\_, Godown No. \_\_\_\_\_.

Please grant permit to ship in bond per S. S. \_\_\_\_\_, for \_\_\_\_\_.

Bonded No.	Marks.	Numbers.	Packages.	Description of goods.	Pieces.	Value.	Net weight.		Importer's name.	Importing vessel.			
							H. lbs.	Piculs.		Os.	Name.	From.	Flag.

Examined \_\_\_\_\_, Passed \_\_\_\_\_,  
Entered (Return) \_\_\_\_\_.

(Signature of Applicant.)

## FORM 61.

## PERMIT TO SHIP IN BOND.

(To be returned to the customs.)

Permission is granted to \_\_\_\_\_ to ship the  
undermentioned goods in bond from \_\_\_\_\_  
wharf per S. \_\_\_\_\_.

Bonded No.	Marks.	Numbers.	Packages.	Description of goods.

Delivered \_\_\_\_\_.

Warehouse Keeper.

## PERMIT TO SHIP IN BOND.

(To be kept at the bonded warehouse.)

Permission is granted to \_\_\_\_\_ to ship the  
undermentioned goods in bond from \_\_\_\_\_  
wharf per S. \_\_\_\_\_.

Bonded No.	Marks.	Numbers.	Packages.	Description of goods.

## FORM 62.

## Form A.

## ORIGINAL PASS.

No. \_\_\_\_\_.

(Not transferable.)

SHANGHAI, \_\_\_\_\_, 18—.

*To the Commissioner of Customs:*

Holding this document in evidence of the importation by us in bond of the undermentioned goods,  
we ask that you will please allow us all reexportation and other privileges resulting therefrom.  
(Signed) \_\_\_\_\_.

Bonded No. \_\_\_\_\_.

## IMPORTATION.

N. B.—This document is to be handed to the customs with the application for entry in bond, to be  
stamped, and it will be returned with stamped permit.

Marks and No.	Pack- ages.	Descrip- tion.	Weight.		Pieces.	Value.	Import vessel and regis- tered No.	Date imported.
			<i>Piculs.</i>	<i>Os.</i>			Flag _____, No. _____, Stored at _____.	Wharf _____, Godown No. _____.

Entries against above. (To be filled in by applicant.)

Date.	Exporter.	Vessel.	Subnum- ber of new pass.	Pack- ages.	Description.	Weight.		Pieces or value.	Signature. (To be filled in by the cus- toms.)
						<i>Piculs.</i>	<i>Os.</i>		

## FORM 63.

Form B. New pass for foreign goods in bond.

Original pass No. —.

Subno. —.

SHANGHAI, —, —, 189—.

To the Commissioner of Customs:

Please allow the bearer of this document all reexportation and other privileges resulting from the importation by us of the undermentioned goods in bond.

## IMPORTATION.

Bonded No.	Marks and No.	Pack-ages.	Description.	Weight.		Pieces or value.	Import vessel and registered No.	Date imported.
				Piculs.	Os.			
							Flag — No. — Stored at — wharf, god- own No. —.	

Entries against above (to be filled in by applicant).

Date.	Exporter.	Vessel.	Register No.	Pack-ages.	Description.	Weight.		Pieces or value.	Signature. (To be filled in by the customs.)
						Piculs.	Os.		

F. B.—As soon as this document is issued, it should be sent to the custom-house with the original pass to be stamped. Without the stamp it will not be accepted by the customs.

## FORM 64.

No. —.

## TRANSIT PASS BOND.

Know all men by these presents that I, —, of the firm of —, for and on behalf of myself and of am held and firmly bound unto the Emperor of China in the sum of — hk. taels of good and lawful haikwan sycee silver, to be paid to the said Emperor of China, his heirs and successors, for which payment, to be well and truly made, I bind myself and the said —, my — heirs, executors, and administrators, and every of them, firmly by these presents.

Sealed with my seal.

Dated this — day of the — month of the — year of the reign of the Emperor —, being the — day of —, A. D. one thousand eight hundred and —,

Whereas the above bounden — has this day applied, through the undersigned, —, consul at the port of Kiukiang, for a transit pass, to bring down from —, in the province of —, to the port of —, for shipment to a foreign country the following native produce—that is to say:

Now the condition of the above obligation is such that if the said — shall bring down from — aforesaid the above-mentioned produce to the port of —, and shall export the same to a foreign country in all respects and in accordance with the rules hereto annexed for the issue and surrender of transit passes (outward) at Kiukiang, and shall otherwise in regard to such produce fulfill and observe the provisions of the said rules,<sup>1</sup> then this obligation to be void; otherwise to be and remain in full force and virtue.

And as an additional security for the due fulfillment of the conditions of this bond the above bounden —, for himself and as such agent as aforesaid, hereby gives to the superintendent of customs at Kiukiang a lien upon all the produce brought down under the transit pass now applied for, and agrees that in default of the due fulfillment and observance of the said rules and conditions, or any of them, it shall be lawful for the said superintendent of customs to seize the said produce and either to retain the same until all claims of the Chinese customs authorities accrued in respect of the said produce, under or by virtue of the said rules, shall have been fully satisfied, or to sell the same produce, or so much or such part thereof as shall suffice to satisfy the said claims.

Signed, sealed, and delivered by the above-named —, at the consulate of —, at Kiukiang, — before me, —, consul.

<sup>1</sup> These rules are given on p. 145.



## TREATY PORTS OF CHINA.

*Ports in which foreign trade is permitted.*—In the various treaties entered into between China and the foreign powers, there are 31 ports opened to foreign trade, if Manghao, which lies between Paosheng and Mengtsau, could be called a treaty port.

Of the landing places there are 10, including Kowloon, where a custom-house was established under the opium convention of September 11, 1886, or 9 without Kowloon.

There are 11 overland ports opened to Russian (or foreign) trade by the Russian treaties of 1860 and 1881.

Under the favored-nation clause the people of all treaty powers enjoy the same privileges as granted to any one of them, and merchant vessels are authorized "to trade upon the Great River (Yangtze);" and foreigners are permitted to carry on trade "with whomsoever they please, and to proceed to and fro at pleasure with their vessels and merchandise." All privileges, advantages, and immunities are extended to them, "including the right of residence, buying or renting houses, of leasing land and of building churches, hospitals, and cemeteries." The following are the ports:

Ports.	Province.	Date of opening.
Canton .....	Kwangtung .....	British treaty, 1842.
Amoy .....	Fukien .....	Do.
Foochow .....	do .....	Do.
Ningpo .....	Chekiang .....	Do.
Shanghai .....	Kiangsoo .....	Do.
Chaochow (Swatow) .....	Kwangtung .....	British, French, and United States treaty, 1858.
Klungohau (Hainan) .....	do .....	British and French treaty, 1858.
Nankin .....	Kiangsu .....	French and United States treaty, 1858.
Tangchow (Chefoo) .....	Shantung .....	Do.

Chefoo is the name generally applied by foreigners to the port Yentai, and is situated on the northern side of Shantung Promontory, Chefoo being merely the harbor in the proximity of Yentai.

Newchwang Shênking, Manchuria (British treaty, 1858).

The port is called by the natives Yingtz, which lies about 13 miles from the mouth of the River Liao, which falls into the Gulf of Liaotung, a continuation of the Gulf of Pechili.

Tientsin, Chihli (British and French conventions, 1860).

Chinkiang (Chênkiangfu), Kiangsu (British treaty, 1858).

Kiukiang, Kiangsi (German treaty of 1861, art. 6).

Hankow, Hupeh. British Provisional Regulations, published in December, 1861, and superseded by the Revised Regulations of November, 1862, came into force on January 1, 1863, under which trade is now carried on. (German treaty of 1861, art. 6.)

Ichang, Hupeh; Wuhu, Anhui; Wenchow, Chékiang, and Pakhoi, Kwangtung, Chefoo convention, 1876, clause 1, section 3, and supplementary convention between Germany and China, 1880, art. I.

Lungchow, Kwangsi; Mengtsau, Yunnan, and Manghao, Yunnan. Additional convention between France and China, 1887, Art. II.

Chungking, Szechuen, Japanese treaty, 1895.

Port.	Province.	Date of opening.
Shasi .....	Hupeh .....	Japanese treaty, 1895.
Soochow .....	Kiangsoo .....	Do.
Hangchow .....	Chekiang .....	Do.
Wuchow .....	Quangsee .....	
Samshui .....	Kwangtung .....	
Szemaow .....	do .....	
Yochow .....	Hunan .....	Imperial decree, 1898.
Samtersao .....	Fukien .....	Do.
Chinwangtao .....	Chihli .....	Do.

## LANDING PLACES.

[Chefoo convention of 1876.]

Tatung, in the province of Anhui.  
 Nganching, in the province of Anhui.  
 Hukow, in the province of Kiangsi.  
 Wustieh, in the province of Hukwang.  
 Luchikon, in the province of Hukwang.  
 Shahshih, in the province of Hukwang.

## OPENING OF INLAND WATERS AND NEW TREATY PORTS IN CHINA.

Minister Denby, of Pekin, under date of April 3, 1898, writes: "The Emperor of China has opened as treaty ports Yochou, in the province of Hunan, Santuao, in the jurisdiction of Fuhning, in the province of Fukien, and Chinwangtao, in the jurisdiction of Fuhning, in the province of Chihli."

For an account of the opening of inland water routes, see Consular Reports No. 314 (July, 1898).

## TREATY PORT REGULATIONS.

[From the Manual of Customs, printed at Shanghai.]

## CHUNGKING.

The following is the customs' notification regarding the opening of Chungking to foreign trade:

"It is hereby notified for the guidance of all concerned that pending the publication of custom-house rules for the port of Chungking, opened to trade by the additional article to the Chefoo agreement, and for Ichang-Chungking between-traffic, information respecting the procedure to be adopted can be obtained from both the Ichang and Chungking customs. In the meantime special attention is directed to the following points:

"1. Chinese junks chartered by foreign merchants at Ichang or Chungking will be supplied with special certificate and special flag for use between those places on application to the customs there.

"2. Vessels of Chinese type intended for use between Ichang and Chungking, if owned by treaty-power foreigners provided with national papers and entitled to fly the national flag, are to be reported to the customs through the consulate; they will then be supplied with special certificate and special flag by the customs, and it is to be particularly noted that such papers and flags are not transferable, and that without them no vessel will be allowed the privileges and immunities granted under the additional article.

"3. When shipping merchandise intended for Chungking from Shanghai or any other Yangtze port, the same procedure is to be followed at the customs concerned as in the case of merchandise shipped thence to Ichang; and subsequent transshipment to junk at Ichang is to be effected in just the same way as the en route transshipment from steamer to steamer at Hankow.

"4. Chungking merchandise, up or down, can be repacked at either Hankow or Ichang on application to the customs there and under customs supervision."

Parties concerned in the junk traffic, under rule 3 of the above regulations, can obtain further particulars on application in writing to the commissioner of customs.

The following is the text of the additional article of the Chefoo agreement of 1876, under which Chungking was opened to foreign trade:

"The Governments of Great Britain and China, being desirous of settling in an amicable spirit the divergence of opinion which has arisen with respect to the first clause of the third section of the agreement concluded at Chefoo in 1876, which stipulates that 'the British Government will be free to send officers to reside at Chungking to watch the conditions of British trade in Szechuen, that British merchants will not be allowed to reside at Chungking or to open establishments or warehouses there so long as no steamers have access to the port, and that when steamers have succeeded in ascending the river so far, further arrangements can be taken into consideration,' have agreed upon the following additional article:

"I. Chungking shall forthwith be declared open to trade on the same footing as any other treaty port. British subjects shall be at liberty either to charter Chinese vessels or to provide vessels of the Chinese type for the traffic between Ichang and Chungking.

"II. Merchandise conveyed between Ichang and Chungking by the above class of vessels shall be placed on the same footing as merchandise carried by steamers

between Shanghai and Ichang, and shall be dealt with in accordance with treaty, tariff rules, and the Yangtze regulations.

"III. All regulations as to the papers and flags to be carried by vessels of the above description, as to the cargo certificates with which they shall be provided, as to the repackaging of goods for the voyage beyond Ichang, and as to the general procedure to be observed by those engaged in the traffic between Ichang and Chungking with a view to insuring convenience and security, shall be drawn up by the superintendent of customs at Ichang, the Taotai of the Ch'uan Yung circuit, who is now stationed at Chungking, and the commissioner of customs in consultation with the British consul, and shall be liable to any modifications that may hereafter prove to be desirable and may be agreed upon by common consent.

"IV. Chartered junks shall pay port dues at Ichang and Chungking in accordance with the Yangtze regulations. Vessels of Chinese type, if and when entitled to carry the British flag, shall pay tonnage dues in accordance with treaty regulations. It is obligatory on both chartered junks and also vessels of the Chinese type, even when the latter may be entitled to carry the British flag, to take out at the maritime custom-house special papers and a special flag when intended to be employed by British subjects in the transport of goods between Ichang and Chungking, and without such papers and flag no vessel of either class shall be allowed the privileges and immunities granted under this additional article. Provided with special papers and flags, vessels of both classes shall be allowed to ply between the two ports, and they and their cargoes shall be dealt with in accordance with treaty rules and the Yangtze regulations. All other vessels shall be dealt with by the native customs. The special papers and flag issued by the maritime customs must alone be used by the particular vessel for which they were originally issued and are not transferable from one vessel to another. The use of the British flag by vessels the property of Chinese is strictly prohibited. Infringement of these regulations will, in the first instance, render the offender liable to the penalties in force at the ports hitherto opened under treaty; and should the offense be subsequently repeated, the vessel's special papers and flag will be withdrawn and the vessel herself refused permission thenceforward to trade between Ichang and Chungking.

"V. When once Chinese steamers carrying cargo run to Chungking, British steamers shall, in like manner, have access to the said port.

"VI. It is agreed that the present additional article shall be considered as forming part of the Chefoo agreement and as having the same force and validity as if it were inserted therein word for word. It shall be ratified and the ratifications exchanged at Peking, and it shall come into operation six months after its signature, provided the ratifications have then been exchanged; or if they have not, then on the date of which such exchange takes place.

"Done at Peking in triplicate (three in English and three in Chinese) this 31st day of March, in the year of our Lord 1890, being the eleventh day of the second intercalary moon of the sixteenth year of Kuang Hsü."

#### CHINKIANG, KIUKIANG, AND HANKOW.

The following "Revised regulations of trade in the Yang-tse-kiang"<sup>1</sup> came into force on the 1st of January, 1863, under the British consular notification of November 10, 1862:

"ART. I. British vessels,<sup>2</sup> and all vessels belonging to treaty powers are authorized to trade in the Yang-tse-kiang at three ports only, viz: Chinkiang, Kiukiang, and Hankow. Shipment or discharge of cargo at any other point on the river is prohibited, and violation of the prohibition renders ship and cargo liable to confiscation.

"Native produce, when exported from any of these three ports, or foreign imports not covered by exemption certificates, or native produce that has not paid coast-trade duty, shall, when imported into any of these three ports, pay duty as at treaty ports.

"ART. II. British merchant vessels trading on the river are to be divided into two classes, namely:

"*First class—Seagoing vessels.*—That is, merchantmen trading for the voyage up the river above Chinkiang, lorchas, and sailing vessels generally.

"*Second class—Steamers* running regularly between Shanghai and the river ports.

"These two classes of vessels will be dealt with according to treaty or the rules affecting the river ports to which they may be trading.

"All vessels, to whichever of the two classes they may belong, if about to proceed up the river, must first report to the customs the arms or other munitions of war

<sup>1</sup> Published under British consular notification of March 9, 1891.

<sup>2</sup> Regulations of Chinese Maritime Customs, p. 15.

<sup>3</sup> And all vessels belonging to treaty powers.

they may have on board, and the numbers and quantities of these will be entered by the customs on the vessel's river pass. Permission to trade on the river will be withdrawn from any vessel detected carrying arms or munitions of war in excess of those reported to the customs, and any vessel detected trading in arms or munitions of war will be liable to confiscation.

"Any vessel falling in with a revenue cruiser of the Chinese Government will, if examination of them be required, produce her papers for inspection.

"ART. III. Seagoing vessels, merchantmen, lorchas, and sailing vessels generally, if trading at Chinkiang, will pay their duties and tonnage dues at Chinkiang.

"If a vessel of this class is proceeding farther than Chinkiang—that is, either to Kiukiang or to Hankow—her master must deposit her papers with the consul at Chinkiang, and must hand in her manifest to be examined by the Chinkiang customs, the superintendent of which, on receipt of an official application from the consul will issue a certificate, to be called the Chinkiang pass, to the vessel. The Chinkiang pass will have entered upon it the number and quantities of arms, muskets, guns, swords, etc., on board the vessel; also the number of her crew, her tonnage, and the flags she sails under. The customs will be at liberty to seal her hatches and to put a customs employee on board her. On her arrival at Kiukiang, whether going up or coming down, her master must present her pass to the customs for inspection.

"The duties on cargo landed or shipped at Kinkiang or Hankow must all be paid in the manner prescribed by the regulations of whichever of the two ports she may be trading at, and on her return to Chinkiang she must surrender her Chinkiang pass to the customs at Chinkiang, and the customs having ascertained that her duties and dues have been all paid, and that every other condition is satisfied, the grant chop will be issued to the vessel to enable her to obtain her papers and proceed to sea.

"The customs will be at liberty to put any employee on board the vessel to accompany her as far as Lang-shan.

"Any British vessel of this class found above Chinkiang without a Chinkiang pass will be confiscated. Any junk without Chinese papers will similarly be confiscated.

"ART. IV. *River steamer*.—Any British steamer trading regularly on the river will deposit her papers at the British consulate at Shanghai, and the customs, on application of the British consul, will issue a special river pass (or steam pass) that shall be valid for the term of six months. Steamers trading on the river under this pass will be enabled to load and discharge, and will pay duties according to the rule affecting river steamers.

"On arriving off Chinkiang or Kiukiang the steamer, whether proceeding up the river or down, will exhibit her pass to the customs.

"The tonnage dues leviable on any steamer holding a river pass shall be paid alternately at Chinkiang, Kiukiang, and Hankow.

"The customs are at liberty to put a tidewater on board a steamer at any of these ports to accompany her up or down stream as the case may be.

"Infringement of river-port regulations will be punished by the infliction of the penalties in force at the ports open by treaty; for second offense the steamer's river pass will also be canceled, and she will be refused permission to trade thenceforward above Chinkiang.

"Any steamer not provided with a river pass, if her master propose proceeding above Chinkiang, will come under the rule affecting seagoing vessels laid down in Article III, and will be treated accordingly.

"ART. V. *River steamers' cargoes*.—(1) When native produce is shipped at a river port on board a steamer provided with a river pass, the shipper must pay both export and coast-trade duty before he ships it. If it be for export to a foreign port, this should be stated when the produce arrives at Shanghai, and if it be exported from Shanghai within the three months allowed, the shipper will obtain from the Shanghai customs a certificate of its reexportation, on production of which at the river port of shipment, whether Chinkiang, Kiukiang, or Hankow, the customs of that port will issue a drawback for the amount of coast trade duty paid.

"(2) When import cargo is transhipped on board a river steamer at Shanghai, it must be cleared of all duties. The transshipment will not be authorized until the customs are satisfied that the import duties have been paid.

"ART. VI. Native craft owned or chartered by British merchants will pay duty on their cargo at the rates leviable on such cargo under the treaty tariff. All such craft will further have to be secured by bond in the manner laid down in the provisional rules published on the 5th of December, 1861,<sup>2</sup> and on entry into any port will pay port dues according to Chinese tariff. If the cargoes of native craft so employed

<sup>1</sup> This period was extended to twelve months in June, 1863. See Regulation of Chinese Maritime Customs, p. 8.

<sup>2</sup> Art. 9 of the provisional rules of December 5, 1861.

do not agree with their cargo certificates, the amount specified in their bonds will be forfeited to the Chinese Government. This provision is only valid until tranquillity is restored along the river.

"ART. VII. British vessels of all classes, as well as junks owned or chartered by British merchants, must apply to the customs at the port of departure for a cargo certificate (Tsung-tan), which on the vessel's or junk's arrival at the port of destination must be handed in to the customs before permission to discharge can be given.

"The above regulations are provisional and open to revision, if necessary.

"B. In the case of native junks chartered or purchased by British subjects to convey produce to or from ports on the Yang-tse-kiang, the customs at the port of departure shall on application to the consul issue to the party concerned a special junk pass; but the said party must deposit with the customs a bond, such party being agent of a mercantile firm established in China, or, if not so, a bond with two sufficient sureties, to the values of the vessel and cargo, to return within two months from the date of her bond to the collector at the port of departure the junk pass issued by him, with an acknowledgment thereon subscribed and sealed by the collector of the port of destination of the arrival of the junk and discharge of her cargo, or, failing the due return of this certificate, to forfeit the sum specified in the bond or deposited with the customs."

NOTE.—On June 23, 1878, there appeared a notification which modifies Articles III and IV of the above regulations:

"1. Seagoing steamers not trading at Wuhu or Kiukiang will in future be allowed to pass those ports without stopping to exhibit their Chinkiang pass.

"2. The tonnage dues on river steamers will in future be collected by the Shanghai customs.

#### CHINKIANG.

##### *Limits of the port of Chinkiang.*

For junks and all sailing craft (except lorchas) not being square rigged, the portion of the river on the Chinkiang side between Golden Island and the Kan-lu-ze, old Consular Hill.

For lorchas, square-rigged vessels, and steamers, that portion of the river above described, but including also the northern bank.

A steamer trading on the river under license from the customs authorities need not be reported at the consulate by the master, provided that the agent or consignee of such steamer shall within thirty-six hours after her arrival (unless a Sunday or holiday intervene) hand into the consulate:

First, a manifest of cargo exported or imported; second, a list of all passengers (not Chinese) embarked or disembarked.

Rafts under the British flag coming to the port of Chinkiang shall be reported by the foreigner in charge within twenty-four hours of their arrival. The following reports will be required:

A manifest of the raft, countersigned by the agent or consignee.

A list of all persons other than Chinese employed on the raft, signed by the consignee.

A list of all passengers, not Chinese, brought down by the raft, signed by the consignee.

The foreigner or foreigners in charge of the rafts shall during their stay in port report themselves once every three days to the officers in charge at Her Majesty's consulate. They shall also give twenty-four hours' notice of intended departure, specifying destination and mode of conveyance.'

##### *Customs regulations for the port of Chinkiang.*

I. For the shipment and discharge of cargo, merchant vessels shall anchor in the vicinity of the customs hulk, above Silver and below Golden Islands.

II. Cargo boats must be registered at the customs and their numbers must be conspicuously painted on them in English and Chinese characters.

III. The landing and shipment of cargo can only take place between sunrise and sunset, and can not go on, without special permission, on Sundays or holidays.

Upon application, river steamers arriving before midnight will be permitted to land and ship cargo during the night.

Goods landed or shipped without a permit will be confiscated.

IV. Cargo for which a shipment permit has been issued, but which can not be received on board, must await customs examination before being reloaded.

V. River steamers excepted, merchant vessels must complete the discharging of the import cargo before commencing to receive on board exports.

VI. Seagoing ships, Ningpo boats, lorchas, and such like craft, together with steamers not plying under the Shanghai River steamer pass, must be reported by the consul on arrival at Chinkiang, and must lodge with the customs a manifest of the cargo on board; the permit to open hatches will then be issued.

Consignees of goods, upon presenting, in Chinese and English, applications containing all necessary particulars, such as denomination of goods, number of packages, marks, numbers, weights, value, etc., will be supplied with permits authorizing the discharge of their consignments into cargo boats, after which the goods will be examined and customs memorandums issued for the payment of duties. Upon the production of the bank receipts permission will be granted to land the goods.

Exemption and coast trade duty certificates should be presented to the customs simultaneously with the consignees' applications for discharge permits.

VII. Goods for export will be examined by the customs upon the receipt of applications for shipment permits, giving all necessary particulars, and made out in Chinese and English. After the examination a customs memorandum will be issued, and upon the production of the bank receipt the shipment permit will be granted.

VIII. In the case of vessels arriving from and about again to proceed to sea, the landing and shipment of cargo having been completed, all dues and duties having been paid, and the manifest of the export cargo having been handed to the customs, the customs clearance will be issued, upon which the vessel may receive back her papers and proceed on her voyage.

In the case of vessels arriving in Chinkiang from sea and about to proceed to Kiukiang or Hankow, the landing and shipment of cargo having been completed, all dues and duties having been paid, and a manifest of the cargo placed on board at Chinkiang having been handed to the customs, the clearance will be issued, and, upon the application of the consul who holds the ship's papers, or the consignee, in the event of the papers having been lodged with the customs the ship's hatches will be sealed and the "Chinkiang pass" will be granted, upon which the vessel may leave the anchorage on her voyage up the river.

In the case of vessels arriving at Chinkiang from Hankow or Kiukiang and about to proceed to sea, the clearance issued by the Hankow and Kiukiang customs, together with a manifest of the cargo on board, must be handed in to the Chinkiang customs, when, upon the surrender of the Chinkiang pass, the customs clearance (grand chop) will be issued and the vessel will be at liberty to receive back her papers and proceed to sea.

IX. River steamers plying under the "river-steamer pass" arriving at Chinkiang, whether bound up or down the river, shall exhibit that document to the Chinkiang customs.

In the case of a steamer having on board cargo to be discharged at Chinkiang, the cargo certificate issued at the port of shipment and addressed to the Chinkiang customs, together with the manifest signed by the master, should be handed to the boarding tide surveyor, who will thereon issue a general discharge permit.

Merchandise arriving in excess of the quantity noted in the cargo certificate will be confiscated.

X. Goods for export by river steamer must pay before shipment the full export and the half import or coast-trade duty.

Applications for shipment permits must be made out in Chinese and English, and must specify the place at which the goods are to be landed, their denomination, number of packages, marks, weight, value, etc. After the examination of the goods, the customs memorandum will be issued, and, upon the production of the bank receipt, the shipment permit will be granted.

XI. Steamers neither landing nor shipping cargo may proceed on their voyage after the inspection by the customs of the river pass.

Steamers that have cargo to land or ship, having completed the landing and shipment, and all dues and duties having been paid, the master of the steamer should notify the same to the tidewater on board. Upon the receipt of the export manifest the certificate will be issued and river pass will be returned. The steamer may then proceed on her voyage.

XII. In the case of native craft owned or chartered by foreigners, permits for the shipment of cargo will not be granted until after the issue by the customs, on the application of the consul, of a special junk pass. Similarly, discharge permits will not be granted to such vessels arriving at Chinkiang until the special junk pass shall have been handed to the customs through the consul.

Bonds for junks deposited by parties not agents of mercantile firms heretofore established in China must be entered into by such parties with two sufficient sureties.

N. B.—The office will be open for the transaction of general business from 10 a. m. to 4 p. m., Sundays and holidays excepted.

The tide surveyor will be on duty for the inspection of the papers of steamers that have not to discharge or ship cargo all days from daylight in the morning until midnight.

Communications regarding customs business, together with applications for junk bonds, should be addressed to the commissioner of customs.<sup>1</sup>

*Tea steamers.<sup>2</sup>*

Tea steamers arriving off Chinkiang will be required to slow down sufficiently to enable customs officers to board them without risk.

Should the commanders of these vessels neglect to do so, they will be called upon at the discretion of the boarding officer to bring their steamers to an anchor off the north bank before they can be boarded.

The boarding officer's boat must also be allowed to be well clear of the steamer before the engines are again set in motion. Neglect in this particular will entail the withdrawal of the privilege of being boarded while in midstream from all other steamers of the same owners or charterers, and such steamers will also be required in future to anchor off the north bank for the purpose of being boarded and cleared ere they are allowed to proceed.

KIUKIANG.

The limits of the port of Kiukiang are as follows:

"The limits of the anchorage for ordinary vessels are from the west end of the city wall to Lungkai Creek.

"Steamers trading regularly on the river under license from the Chinese customs and not remaining in port above twenty-four hours, and sailing vessels, provided they do not break bulk or remain in port more than twenty-four hours, are not required to deposit their papers with summary of manifest under General Regulation No. III.

"Vessels having on board more than 200 pounds of explosive and combustible material must anchor at a distance of not less than 1 mile from the foreign settlement and from the native city."

*Transit pass rules.*

The following is the reprint of the provisional rules for the issue and surrender of transit passes (outward) at the port of Kiukiang:<sup>3</sup>

"RULE I. Foreign merchants in Kiukiang have not hitherto availed themselves of outward transit passes for the purchase of native produce in the interior. Should application in future be made for outward transit passes, whether such are to be used in this or in another province, the limit within which they are to be available is six months, and they can only be obtained subject to the following rules:

"RULE II. Applicants for transit passes will be required to give a bond in which, firstly, they undertake to abide by the provisions of these rules, or to forfeit to the Chinese Government a sum of money equal to six times the export duty payable on the declared amount of goods to be covered by the pass applied for, and by which, secondly, they give to the Chinese customs authorities, as an additional security for the due fulfillment of the conditions of the bond, a lien upon all produce purchased under said transit pass, such lien to have priority before all other claims.

"The consul will affix his seal to the bond and forward it to the commissioner of customs at the same time that the application for the transit pass is forwarded to the superintendent.

"RULE III. Henceforward all transit passes which may not have been availed of for the purchase of produce within six months from the date of issue must be returned to the superintendent of customs through the consul to be canceled. All goods which the holders of canceled passes may attempt to bring down under them will be confiscated.

"In any case of loss of a transit pass by theft or otherwise, the merchant to whom it was issued must report the loss at once to the Kiukiang customs, that the pass may be canceled and the corresponding transit certificate recalled. For any unlawful use of such canceled transit pass after its loss has been reported the original holder shall not be held responsible.

"RULE IV. Produce purchased under transit pass must arrive at the barrier nearest Kiukiang within six months from the date of the exchange of the transit pass for a transit certificate, or, in default of so doing, the merchant to whom the pass was issued will forfeit to the Chinese customs authorities the amount specified in his bond.

"Should, however, produce be detained en route either by the action of barrier or other officials, by force majeure, or by unforeseen accidents such as floods, rebels, or the

<sup>1</sup> Published under Chinkiang British consular notification of November 25, 1864.

<sup>2</sup> Chinkiang customs notification of April 16, 1864.

<sup>3</sup> These rules are appended to every bond given to the customs, and a copy of such bond will be found in the list of forms.

like, and be unable in consequence to arrive within the time allowed, the circumstances of such detention must be reported at once to the authorities on the spot, and to the superintendent of customs at Kiukiang, who will grant such an extension of time as the circumstances of the case may require. The merchant, meanwhile, will not be called upon to forfeit the amount specified in his bond, or be liable to the further penalties provided in Rule X, unless the goods fail to arrive at the port within the extended time allowed.

"RULE V. On the arrival of the produce at the barrier nearest the port, an application, giving the full particulars of the packages and their contents, must be sent in to the commissioner of customs, who will issue a permit to allow the goods declared to pass the last barrier. The produce on arriving at the port must be brought direct to the customs jetty for examination and payment of transit dues, which being done, the goods may be stored in the merchant's godown.

"Any merchant failing to comply with this rule will forfeit to the Chinese customs authorities the amount specified in his bond.

"RULE VI. Produce brought from the interior under transit pass must be exported to a foreign port, or to another treaty port for reshipment to a foreign port, within six months from the date of its arrival at Kiukiang. If the produce be not exported within the said period, the merchant shall pay to the customs a sum equal to two and a half times the export duty and be released from the obligation to export.

"When the produce is shipped to another treaty port for subsequent reshipment to a foreign country, the merchant must produce a certificate from the customs at the other port to the effect that the goods have been shipped to a foreign country within six months of their arrival in that port, or in default, in addition to forfeiting the half duty deposited, he shall pay to the customs a sum equal to an additional export duty.

"In the case of produce brought to Kiukiang under transit passes issued at other ports, the merchant concerned must give a bond in accordance with the Kiukiang provisional rules. Should the produce not be exported from Kiukiang, the customs, after attesting the examination of the same, will permit it to proceed inland to the other port for surrender of the pass and exportation.

"RULE VII. A merchant desiring to repack, prior to shipment, the native produce which he has brought down under transit pass, must first make application to the customs, who, having verified the identity of the goods, will issue a 'permit to repack,' and will depute an officer to repair to the godown and superintend the repacking.

"Any unauthorized repacking of goods, or willful alteration of their condition by the substitution or addition of other goods, will entail upon the merchant the forfeiture of the amount specified in his bond.

"RULE VIII. In cases of alleged damage and deterioration in intrinsic value sustained by goods while at the port, the customs, on the application of the merchant, will depute an officer to examine the goods and appraise the actual amount of damage sustained. A deduction in the amount of export duty payable will be made in proportion to the ascertained damage; and should the merchant desire to be released from his obligation to export such damaged goods, his obligation will be canceled and bond returned on his paying to the customs a sum equal to two and a half times the diminished export duty.

"RULE IX. Should a merchant be about to give up his business and leave the port, he shall return, through his consul, for immediate cancellation, all transit passes which may have been taken out by him and not yet used. Should there be at the time of his closing business any goods which have been already bought in the interior under a transit pass or passes taken out by him, out which have not yet arrived at the port, or which are awaiting shipment to a foreign country at this or at another treaty port, the person to whom such goods or the disposition thereof may be transferred must deposit with the customs a new bond, in his own name, agreeing to carry out all the conditions of the original bond covering such goods which may remain unfulfilled.

"RULE X. In the event of its becoming necessary under these rules to recover from a merchant the amount specified in his bond while payment is being enforced by the consul according to law, no new transit passes will be issued to the said merchant; and all passes already taken out by him may be canceled by the superintendent and the corresponding transit certificates recalled."

#### HANKOW.

The limits of the port of Hankow are as follows:

"The limits of the anchorage at Hankow are as follows: South—within lines drawn from the Pagoda on the summit of the hill on the Hanyang side to the Hanyang gate of the Woochang city on the opposite bank of the river. North—below the British concession ground from its boundary limit across to the opposite bank of the river to the custom-house, called by the Chinese Woochang."



## TIENTSIN.

Those rules which affect the renting of land, etc., under the Tientsin Local Land Regulations,<sup>1</sup> are omitted from this reprint, but only those which will interest the shipping people are given here.

*Port regulations.*

Every British sailing vessel, whether intending to pass up the river to Tientsin or not, shall report at the vice-consulate at Taku, and lodge her papers there, provided that if a sailing vessel passes up the river to Tientsin, she shall take up with her the ship's articles and deposit said document at the consulate at Tientsin; said articles shall be handed back to the master when the vessel is about to return to Taku, where she shall receive her other papers and port clearance of the vice-consulate.

British steamers bound for Tientsin shall not be required to report and lodge their papers at Taku, but may report and clear at Tientsin, provided that if a steamer bound for Tientsin remain for more than three hours at Taku, unless she can show reasonable cause for so doing, she shall report and lodge her papers at Her Britannic Majesty's vice-consulate here.

The master of any vessel in the inner Taku anchorage shall be allowed forty-eight hours, and in the other twenty-four hours, to deposit the ship's papers at the vice-consulate at the port.

[From the land regulations.]

No vessel laden with gunpowder or other dangerous combustible material shall be allowed to be moored to the mooring posts along the British bund; nor shall any such aforesaid material be stored in houses or godowns within the limits of the settlement, under a penalty not exceeding \$200 for each breach of this regulation, which penalty shall be summarily recoverable from the hirer of said building or the leaseholder of the lot upon which said building is situated, as the case may be, in the same way as the penalty attached to a breach of Regulation No. 18<sup>2</sup> of these regulations.

[From the general regulations.]

All vessels that moor along the British Bund must fasten their hawsers to the mooring posts set apart for their use, paying such mooring charges in that behalf as are payable, and the police of the settlement shall see that no hawsers or chain cables are made fast to trees, or fixed in such a way as to impede the public path.

All British vessels entering port shall anchor at Taku or Tientsin only in such places as the harbor master or other person duly authorized by the custom-house authorities shall appoint, and whenever any of the said vessels is about to leave port, shall hoist the blue peter at least twenty-four hours before the time appointed for her departure. Each breach of this regulation shall be punishable by a fine not exceeding \$50.

Every British vessel shall show her colors on entering port, and keep them hoisted until she has been reported and her papers have been lodged at either the vice-consulate at Taku or the consulate at Tientsin; and the master of every British vessel arriving at Taku, a steamer bound up the river to Tientsin excepted, shall deposit his ship's papers, together with a summary of the manifest of cargo, at Her Britannic Majesty's vice-consulate of Taku within forty-eight hours if in the inner anchorage, and within seventy-two if in the outer, unless a Sunday or holiday should intervene. Masters shall be liable to a penalty not exceeding \$200 for each breach of this regulation.

Every British sailing vessel, whether intending to pass up the river to Tientsin or not, shall report at the vice-consulate at Taku and lodge her papers there. Provided that if a sailing vessel passes up the river to Tientsin she shall take up with her the "ship's articles" and deposit said document at the consulate at Tientsin. Said articles shall be handed back to the master when the vessel is about to return to Taku, where she shall receive her other papers and port clearance at the vice-consulate.

British steamers bound for Tientsin shall not be required to report and lodge their papers at Taku, but may report and clear at Tientsin. Provided that if a steamer bound for Tientsin remain for more than three hours at Taku, unless she can show reasonable cause for so doing, she shall report and lodge her papers at Her Britannic Majesty's vice-consulate there, under a penalty not exceeding \$200 for each breach of this regulation.

<sup>1</sup> Published by authority from Sir Rutherford Alcock under notification dated Peking, November 26, 1866.

<sup>2</sup> Consult Regulation No. 18 in the Land Regulations of Tientsin. The Tientsin land regulations are not given here, as they do not come within the scope of this work.

Should any vessel, the property of a British subject, but not provided with a certificate, registry, or other recognized pass, hoist the British ensign within the anchorage, or should she exhibit within such limit any flag so similar to the British ensign as not to be clearly distinguishable from it, the master of such vessel shall be liable for every such offense to a penalty not exceeding \$100.

The discharge of guns and other firearms from British vessels in the anchorage is prohibited under a penalty not exceeding \$50 for each offense.

No British vessel laden with gunpowder or other dangerous combustible material shall be allowed to anchor within a mile of the British settlement at Tientsin, under a penalty of not exceeding \$200.

Stones, ballast, or cinders shall not be thrown overboard from British vessels at Tientsin anchorage, under a penalty of \$50 for every such offense, nor shall the bodies of seamen or other persons dying on board British vessels in either the Tientsin or Taku anchorage be thrown overboard, under a like penalty of \$50 for every such offense.

All masters of British vessels shall, so far as English law permits, be held accountable for the conduct of their crews on shore, and shall not give their mates, engineers, or men leave to go into the country, either at Taku or Tientsin, without the express sanction of Her Britannic Majesty's consul or vice-consul. Masters convicted of a breach of this regulation shall be liable to a fine not exceeding \$100 for each offense; and should any such mate, engineer, or other member of the crew of a British vessel go into the country without the permission of the said consul or vice-consul, he shall be liable to a fine of \$100 or one month's imprisonment.

No seaman or other person belonging to a British ship shall be discharged or left behind at this port without the express sanction of Her Britannic Majesty's consul or vice-consul, nor until reasonable security shall have been given for his maintenance and good behavior while remaining on shore. If any such person aforesaid, being a British subject, be left at this port by a British vessel, and found requiring public relief prior to the departure of the said vessel from the dominions of the Emperor of China, then the owners of the said vessel shall be held responsible for the maintenance and removal of the said British subject; provided said owners should be within the jurisdiction of any of Her Britannic Majesty's consulates in China. Provided always, that nothing in this clause shall be held to limit the responsibility of shipowners or shipmasters in respect of seamen or other persons which is or may be incurred under the merchant shipping act.

#### CHEFOO.

##### *Limits of the port.*

The limits of the port of Chefoo (Yentai), in the district of Tang-chow-foo, are within a line drawn from the eastern end of the peninsula called Che-foo-tai to the northern and eastern of the Kung-tung Islands, and from them to the mainland.<sup>1</sup>

#### NINGPO.

##### *Limits of the port.*

The port of Ningpo is construed to include any portion of the Yang or Ningpo River contained within a line from the northern extremity of the Chinhai promontory called by the Chinese Chaou-paou-shan to the islet known variously as the Inner Triangle, the Paeyen Island, and the Hoo-tsin-shan; and a second line running from the said islet to the northern base of the hill on the eastern side of the Yang River, known as Lookout Hill.

##### *Custom-house regulations.*<sup>2</sup>

I. The port shall be considered to have been entered by any vessel that has crossed the line supposed to be drawn from the Chau-pau-shan in the Kin-shan at Chinhai.

II. On entering the port tidewaiters will be placed on board.

III. The limits within which the shipment and discharge of cargo can take place are the British Cemetery, the Bridge of Boats, and the Salt Gate Ferry. A vessel having once anchored within these limits must not change her position without obtaining permission to do so from the customs.

IV. Vessels must, within forty-eight hours after entering the port, deposit with the consul their papers and manifest. If there be no consul, they must be deposited with the customs.

<sup>1</sup> Chefoo British consular notification of July 10, 1865.

<sup>2</sup> Published on May 22, 1861. See also Ningpo consular regulation of March 25, 1866.

V. Manifests must be signed by the masters of vessels and must contain all particulars—quantities, marks, and numbers, etc.—and changes must be made within twenty-four hours.

VI. Landing and discharging of cargo or ballast can only take place between sunrise and sunset, and can not go on, without special permission, on Sundays and holidays.

VII. When ready to discharge, the consignee must send to the customs an application in Chinese (and English), giving particulars of the goods to be discharged, on which he will be furnished with a permit to remove his consignment from the ship by which imported and place the same on board a cargo boat; the cargo boat must then repair to the customs jetty in order that the goods may be examined and assessed for duty; a customs memorandum will thereon be issued, which the consignee must take to the Haikwan Bank, when, on payment of the duty, as noted in the customs memorandum, he will be supplied with a receipt which he must then take to the office of customs, in return for which he will be handed a "duty-paid order," upon which he may remove his consignment from the customs jetty and place it in his godown.

VIII. In the case of goods to be shipped, the shipper must send them to the customs jetty for examination, with an application in Chinese (and English) for permit to ship containing all necessary particulars; and must at the same time hand in the barrier pass, showing that the goods have paid transit dues. The goods will then be examined and customs memorandum issued, and on production at the office of the bank receipt, a "duty-paid order" will be issued, upon which shipment may take place.

IX. Goods "shut out" must be taken to the customs jetty for examination before being reloaded.

X. Before application is made for the customs clearance the export manifest must be handed in to the customs.

XI. No transshipment can take place without special written permission.

XII. Drawback and exemption certificates will be issued simultaneously with the permit for the shipment of the goods covered by them, and exemption certificates for goods duty paid at the other ports must be presented simultaneously with application for permit to land.

XIII. Foreign vessels are prohibited from throwing ballast into the river, under a penalty of 50 taels.

XIV. The firing of arms of any kind is strictly prohibited, under a penalty of 50 taels.

XV. Any infringement of the above rules will entail the enforcement of the penalty provided for by the treaty.

The custom-house is open for the transaction of business from 9 a. m. to 4 p. m., Sundays and holidays excepted.

All applications regarding customs business should be addressed to the commissioner of customs.

Vessels arriving at Ningpo will have their berths appointed for them. To rig in flying jib and jib booms, and not to rig them out until clear of the shipping. To rig up lower yards. Vessels to moor in line and keep a clear junk channel on the east and west sides of the river. Vessels' boats towing astern at risk of the vessel. To keep a clear channel. To moor clear of line of buoys.

#### *Regulations for vessels running daily between Ningpo and Shanghai.*

I. Due notice shall be given to the commissioner of customs of intention to establish a steamer on the line.

II. Immediately after the steamer is anchored, her papers, with an import manifest, are to be lodged with the commissioner of customs, who will return them at the time of clearance, if the export manifest is found to be in order, together with the grand chop, which shall serve for port clearance.

Manifests shall contain a full and true account of all cargo, and such particulars as will enable the customs to identify goods in case of reexportation.

III. Steamers shall not discharge cargo nor allow passengers with their baggage to leave the ship until boarded by a customs officer.

IV. It is allowable for daily steamers on arrival, after being boarded by the customs officer, to discharge their cargo into boats alongside pending the issue of permits by the customs, but the cargo boats so loaded shall not leave the ship's side until the permit is received on board the steamer.

V. Steamers stopping at Chinhai to take on land passengers shall only do so opposite the customs jetty, and no goods or cargo whatever shall be shipped or discharged there without special permission from the customs.

Any steamer willfully infringing these regulations shall be subject to the withdrawal of the "river steamer" privileges, as well as to all penalties according to treaty.

## FOOCHOW.

*Limits of the port.*

The limits of the port of Foochow extend from the Wantae or City Bridge to the Kinpae Pass.

Any appeal from the decision of the vice-consul at Pagoda Island is required to be forwarded under flying seal, through the vice-consul, to the consul at Foochow.

## AMOY.

*Customs regulations.*

I. The limits of the port are defined within lines drawn from the southernmost point of Amoy Island southeastward to the nearest island, and thence in the direction of the high pagoda to the point of Lam-tae-hoo Hill, and from the northernmost point of Amoy Island to the opposite point on the mainland. All the islands and waters between these lines are therefore included within the limits of the port.

II. The shipment and discharge of cargo can only be carried on in the inner harbor between Kulangsoo and Amoy, northern and southern limits. The authorized customs jetties for the examination, landing, and shipment of goods are those known as the Kang-ha-kow and custom-house wharves.

III. Masters of merchant vessels must deposit their ships' papers and import manifests with their consul (if they have no consul, with the customs) within forty-eight hours after entering the port.

IV. The import manifest must contain a true account of the nature of the cargo on board, and must be handed to the customs, signed by the master, before any application to break bulk can be attended to.

V. The landing and discharging of cargo carried on within the limits of the inner anchorage, as defined in Rule II, can only take place between sunrise and sunset, and can not go on, without special permission, on Sundays and holidays. Cargo boats employed for the shipment or landing of merchandise can not make use of other jetties than those specified in Rule II.

VI. When ready to discharge cargo, the consignee must send to the customs an application in Chinese (and English), giving full particulars of the cargo to be discharged, when he will be furnished with a permit to remove his consignment from the ship by which it is imported and to place the same in a cargo boat. The cargo boat must then repair to one of the authorized jetties, in order that the goods may be examined and assessed for duty. A "customs memorandum" will be taken to the bank by the consignee, who upon payment of the duty thereon noted will be supplied with a "duty receipt." Upon the presentation at the office of customs of the duty receipt, a "duty-paid order" will be issued. The goods imported may then be removed from the customs jetties and placed in the merchant's godowns.

VII. In the case of goods to be shipped, the shipper must send the cargo to one of the authorized jetties for examination, with an application in Chinese (and English) for a permit to ship, containing all the necessary particulars. The goods will then be examined, and a "customs memorandum" issued, and on the production at the office of the "duty receipt," a "duty-paid order" will be issued authorizing the shipment.

VIII. Cargo for which a shipment permit has been issued, but which can not be received on board, must be brought to one of the authorized jetties for examination before being relanded.

IX. No transshipment can take place without special written permission.

X. Drawback exemption, or coast trade duty certificates, will be issued simultaneously with the permit for shipment of the goods covered by them. Exemption or coast trade duty certificates for goods imported must be presented simultaneously with the consignee's application for the permit to land.

XI. Before application is made for the "customs clearance," the export manifest, signed by the master, must be handed in. All dues and duties having been paid, the clearance will be issued.

N. B.—The office of customs is open for the transaction of business from 10 a. m. to 4 p. m.

Applications regarding customs business should be addressed to "The Commissioner of Customs."

*Harbor regulations.*

The following regulations are approved by the consuls representing treaty powers at the port, and are instituted for the order and security of foreign shipping:

I. Vessels on entering the harbor must stop above or below the shipping until

the harbor master has assigned them a birth, masters to moor their vessels with as little delay as possible.

II. Each vessel will moor in the birth allotted to her, with from 30 to 40 fathoms of chain at each cable, or more if the harbor master thinks necessary.

III. Vessels shall rig in jib and spanker booms, and top or brace up lower and top-sail yards.

IV. No ballast to be thrown overboard in the harbor without special permission from the harbor master.

V. No pitch or other inflammable substance to be boiled on board any ship in the harbor. Spirits or other inflammable liquids to be drawn off by daylight. The use of artificial light for such purposes is forbidden.

VI. Vessels unprovided with a fire engine must have a bucket fitted with a lanyard for each man on board before a berth can be assigned them.

VII. Vessels to keep clear hawse, and to have more chain on deck when bad weather is apprehended.

VIII. No boats, warps, or lines to be made fast to any of the beacons or buoys. No warps or lines to be run out from dusk till daylight; and when such are in use during the day a lookout must be kept to stack or let go when passing vessels or boats require. Boats moored astern of ships to be within a reasonable distance of the vessel so as not to hinder passage.

IX. Lights to be carried on the extreme starboard fore yardarm, if required by the harbor master.

X. Sailing vessels not to anchor in that part of the harbor kept clear for steamers.

XI. No firearms to be discharged within the limits of the harbor without special notification from the consul to the customs, and if the vessel has no consul to refer to, without express permission from the commissioner of customs.

XII. Power is vested in the harbor master to make by-laws which, in his experience of the requirements of the port, he may think desirable—publicity to which by-laws will be given by posting them in the custom-house for general information.

XIII. The regulations do not modify or affect any obligation or right of vessels, under the laws of seas and rivers, recognized by civilized nations.

XIV. A breach of any of these regulations shall be visited with a penalty not exceeding \$100, which shall be inflicted on the offender by the consul of the nation to which such offender belongs, provided such nation be a treaty power, otherwise by the superintendent of customs.

#### SWATOW.

##### *Regulations for coasting steamers.*

I. The agent or agents of each British steamer or line of steamers engaged in the coasting trade between Foochow and Hongkong and intermediate ports will be required to give a bond as guaranty for the due observance by them of the treaty and local regulations.

II. After any such steamer has been reported at the consulate office, and her papers lodged according to the usual form, it will not be necessary (unless she has to renew her tonnage-dues certificate) that she should again be formally reported for four months, but whenever she enters the port her arrival must be notified at the consulate. It will not, however, be required that her papers should be shown or a clearance obtained.

III. A manifest will have to be handed in at the expiration of every month of cargo and treasure imported or exported from the port.

IV. The fee for every entry as a "coasting steamer" shall be \$12.

V. It will be incumbent on the agent or master of a "coasting steamer," under a penalty of \$25, to notify at the consulate office within one hour after her arrival, should it be during daylight, or before 8 a. m. should it be dark, the hour at which it is intended to dispatch every such steamer. And should any steamer engaged in the coasting trade depart previous to the hour for which she has been circulated (such time to be taken from the clock in the consulate office) a fine of \$50 will be inflicted.

#### WHAMPOA.

[From the special local regulations for Canton and Whampoa.]

The anchorage for the loading and discharge of British vessels at the port of Canton is at Whampoa, the limits of which are defined: On the north, by a line drawn from Sulphur Point, Honam Island, across the east end of Watsons Island to the north bank of the river; on the south, by a line drawn from Sully Point, French Island, along the north side of Dames Island to the north end of Island No. 2; on the east, by a line drawn due north from the north end of Island No. 2 to the north bank of the river; on the west, by a line drawn due north from Sully Point, French Island, to Honam Island.

Should Her Majesty's consul or vice-consul see fit, he may notify in writing to the master of any British ship that he is not to grant leave of absence to any of his crew to go on shore. Any infringement of such notification will subject the offender to fine.

Masters of vessels are prohibited from granting liberty on any pretense to their crews to proceed to Canton, except the leave of the consul or vice-consul be obtained.

On anchoring at Whampoa the master of any British vessel will without delay lodge the articles of his crew with the British consul, and within twenty-four hours of arrival he will deposit at Her Majesty's consulate at Canton his ship's register and a copy of his inward manifest.

When the vessel is ready for sea the master will procure from the custom-house a port clearance, and exhibiting that at the consulate and depositing a copy of his export manifest, he will receive the ship's articles and an English port clearance on payment of the requisite fees.

Any individual appealing from the decision of the vice-consul at Whampoa is required to forward his appeal, under flying seal, through the vice-consul to the consul at Canton.

River steamers regularly engaged in transmission of passengers or goods between Canton and Hongkong may, if permitted by the customs authorities, load and discharge at Canton.

#### CANTON.

##### *Harbor rules and regulations for river steamers.*

I. On entering port masters of river steamers must have their import manifest in readiness to hand to the customs officer who will board the vessel on arrival. For cargo to be discharged at Whampoa a separate manifest will be required to be handed to the customs officer at that place.

The customs must in all cases be furnished with the import manifest before any cargo can be discharged.

II. Consignees are not required to make application to the customs for permission to remove consignments from the steamers, but all goods imported in such vessels must, on being discharged, be taken for examination to the customs jetty.

III. All exports for shipment by river steamers must be sent to the customs jetty for examination, on which a permit to ship will be granted.

IV. Manifests of cargoes exported must be handed to the customs officer on the return trip of the steamers.

V. River steamers must not land or ship cargo at any other place in the river than Canton and Whampoa. Any breach of these regulations respecting the shipment or discharge of goods exposes such goods to seizure and confiscation.

VI. The custom-house is open for the transaction of business from 10 a. m. to 4 p. m., and the river steamer office from sunrise to sunset, Sundays and holidays excepted.

All applications regarding customs business should be addressed to the "Commissioner of Customs."

##### *Custom-house regulations.*

I. Masters must deposit their ship's papers and manifest with their consul (if they have no consul, with the customs), within forty-eight hours after entering the port.

II. The import manifest must contain a true account of the nature of the cargo on board, and must be handed to the customs before any application to break bulk can be attended to.

III. The import manifest having been received and the ship's papers duly lodged with the consul or the customs, permits to land goods will be granted on the receipt of an application specifying the number of packages, with their marks and such like particulars.

IV. Before shipment of goods permits to ship must in like manner be obtained.

V. Cargo for which a permit has been issued but which can not be received on board must be brought to the custom-house jetty for examination before being relanded.

VI. When a vessel has received on board the whole of her outward cargo the customs must be furnished with an export manifest.

VII. After examination of goods consignees or shippers will be supplied with a memorandum, for which early application should be made of the duties payable.

They may then pay in the account to the Haikwan Bank or receiving officer, when they will be furnished with a duty receipt in Chinese, which they must bring to the customs.

Import duties are due upon the landing of the goods and export duties on their shipment. Amendment in respect of weight or value must be made within twenty-four hours after landing or shipment of the goods.

VIII. On application being made for the customs clearance, if the customs are satisfied that the import and export manifests are correct and that all dues and duties have been paid, the clearance will be issued.

IX. In all cases of transshipment application must be made for a transship permit. Goods transhipped before receipt of such permit are liable to confiscation.

X. Cargo boats conveying goods from Canton to Whampoa for shipment there must be taken for examination to the customs jetty before the goods can be put on board the ship. On arrival at Whampoa their permits must be exhibited at the floating custom-house for countersignature; in like manner the permit of cargo boats conveying goods to Canton from ships at Whampoa must be countersigned at the Whampoa floating custom-house, and on arrival at Canton they must repair to the customs jetty for examination.

#### CUSTOMS REGULATIONS FOR THE PORT OF SHANGHAI.

1. The port is limited by a line drawn from Paoushan Point to the battery on the right bank of the river below Woosung.

2. Customs officers will board ships entering the port, and examine them after clearance outward.

3. The anchorage for foreign vessels is between the East Gate Creek and the creek below the British naval yard.<sup>1</sup>

4. Masters must deposit their ship's papers and manifest with their consul (if they have no consul, with the customs) within twenty-four hours after entering the port. For failing to do this within forty-eight hours they are liable, under treaty, to fine.

5. The master is responsible for the correctness of the manifest, which should contain a full and true account of the cargo on board. For presenting a false manifest he subjects himself, under treaty, to a fine of 500 taels; but he will be allowed to correct, within twenty-four hours after delivery of it to the customs officers, any mistake he may discover in his manifest, without incurring this penalty.

If any portion of the cargo be for reexportation it should be so entered on the manifest.

6. Except under special permission, the place for shipping and unshipping cargo and ballast shall be confined to the limits of the anchorage, and the time—excluding Sundays and holidays—to between sunrise and sunset.<sup>2</sup>

7. When a vessel is entered and her manifest received, the consignees of her cargo hand in to the customs their "applications to land." These must give the number of packages, with their marks, weight, quantity, and other such like particulars, and be accompanied by their delivery orders. The delivery orders will be stamped and returned to the consignees, who may then land their consignments. If cargo be unshipped without such delivery order duly stamped it is liable to confiscation and the master to fine.

8. When the whole of the inward cargo is discharged the vessel is examined by a customs officer. Shippers may then hand in to the customs their "applications to ship," which must, as in the case of the "applications to land," give full particulars and be accompanied by their shipping orders. The shipping order will be stamped by the customs and returned to the shippers, who may then ship their goods. Goods shipped without such shipping order duly stamped are liable to confiscation.

9. Cargo which can not be received on board must not be reloaded without permission from the custom-house.

10. When the loading of a vessel is completed a manifest of her outward cargo must be handed in to the customs by the master or consignee. It must contain an account of the particulars—marks, numbers, and contents—of every package on board. For exhibiting a false manifest the master is liable to fine.

11. Goods transhipped without special permission are liable to confiscation.

12. Tonnage dues are payable when the ship has been forty-eight hours in port, or as soon before then as any cargo has been shipped or unshipped.

13. When a vessel's clearance is applied for her stamped delivery and shipping orders are examined on board; and if they are found in order, and the customs are satisfied of the correctness of the inward and outward manifests, and that the whole of the dues and duties have been paid, the clearance is issued, and the vessel is entitled to receive back her papers and to leave the port.

14. The custom-house is open for the receipt and issue of all necessary papers from 10 a. m. to 4 p. m. on all days, Sundays and holidays excepted.

Special applications regarding customs business should be addressed to "The Commissioner of Customs."

<sup>1</sup> This creek is now the eastern boundary of Messrs. Boyd & Co.'s new dock premises.

<sup>2</sup> Sunrise to sunset is held to mean from 6 a. m. to 6 p. m.

HARBOR REGULATIONS FOR THE PORT OF SHANGHAI.<sup>1</sup>

1. The anchorage for foreign vessels is between the East Gate Creek and the lower (eastern) side of Messrs. Boyd & Co.'s new dock premises.

2. Vessels entering the anchorage will be boarded by the assistant harbor master, who will direct them to proper berths.

3. River, coast, and mail steamers, having determined berths, are allowed on arrival to proceed to them without stoppage, unless they have dangerous or explosive cargo or infectious disease on board, in which case they are to be governed by clauses 12, 13, 15, and 16 of these regulations.

4. Four berths in the upper reach will be kept for the use of men-of-war.

5. Vessels are to moor in accordance with the orders received from the harbor master, and not to shift their berths or remove from the anchorage without a special permit, except when outward bound and after having obtained their clearance papers.

6. Applications for berths or for permission to shift must be made at the harbor master's office at the custom-house by the shipmaster, the first officer, or pilot in charge, when the necessary instructions concerning the berth will be given.

7. All vessels when at anchor shall, from sunset until sunrise, exhibit where it can best be seen, and at a height from the deck not less than 20 feet, a white light visible all round at a distance of at least 1 mile.

8. No vessels except men-of-war may use swinging booms. The swinging booms of men-of-war shall be rigged in from sunset until sunrise.

9. Vessels are required to keep their chains clear, especially toward the full and change of the moon, and not to have lines out to buoys, wharves, or other vessels any longer than necessary when shifting their berths.

10. Lighters and other boats are not to be made fast to vessels in such a manner or in such numbers as to interfere with the safe passage of other boats or vessels through the harbor.

11. Merchant vessels shall not fire off cannon or small arms within the limits of the port without written permits from the harbor master.

12. Vessels arriving at this port and having on board as cargo any number of loaded shell, or more than 100 pounds of gunpowder, or more than 20,000 rounds of rifle, sporting, gatling, mitrailleuse, pistol, or revolver cartridges, shall anchor not less than 1 mile below the lower limit of the harbor, and fly a red flag (No. 5 Marryat's, or B Commercial Code) at the fore during the daytime, and shall abide by the instructions received from the customs concerning the discharge of the same.

13. Vessels arriving at this port and having on board as cargo, in whatever quantity, any of the following-mentioned articles, viz, nitroglycerin or glonoin oil, gun cotton, fulminating mercury, dynamite, lithofracteur, or any other substances used for blasting purposes, shall be subject to the same conditions as to anchorage, etc., as laid down in clause 12 of these regulations.

14. Vessels shall not be allowed to take on board as cargo any of the articles mentioned in clauses 12 and 13 of these regulations, in weight or number exceeding what is therein specified, without first proceeding to an anchorage not less than 1 mile below the lower limit of the harbor, from which, while having such cargo on board, they shall only depart for the purpose of proceeding outside of Woosung.

15. Vessels arriving with kerosene oil or petroleum on board as cargo shall be berthed on the Pootung side of the ninth section of the harbor, and must remain there until all such cargo has been discharged.

16. A vessel arriving with a contagious disease on board shall not come nearer the lower limit of the harbor than 2 miles, shall fly at the fore a yellow flag, and shall not allow anyone to disembark or come on board without permission from the harbor master's office.

17. Masters of vessels shall not permit ballast or ashes to be thrown overboard.

18. All vessels in port must keep on board a sufficient number of hands to clear and pay out chain, etc., when required.

19. Vessels on arriving in port must, as soon as possible, rig in their jibbooms, and must not subsequently rig them out while within the harbor limits without permission from the harbor master.

20. No buoy may be laid down without the sanction of the harbor master and his approval of the moorings by which it is to be held in position. Unoccupied buoys must be lighted from sunset to sunrise.

21. Buoys that are already laid down are subject to the control of the harbor master, and where they are so placed as to obstruct the passage of vessels through the harbor, or are not moored in such a way as to economize berthing.



HARBOR REGULATIONS FOR WOOSUNG.<sup>1</sup>

The following is the reprint of the harbor regulations for Woosung:

"1. The limits of the anchorage at Woosung within which foreign seagoing vessels may discharge imports into cargo boats for conveyance to Shanghai, or receive exports so brought from Shanghai, are the following:

"On the outside: A line drawn SE. from the Woosung light-house.

"On the inside: A line drawn N. 30° E. from a beacon standing on the left bank 2,500 yards above the customs station.

"2. Every seagoing vessel inward bound intending to cross the bar without first discharging cargo for conveyance by cargo boat to Shanghai must, if her draft is too great to permit of her crossing on arrival, anchor outside the Woosung Spit buoy until the tide suits.

"3. Every vessel inward bound intending to discharge cargo at Woosung for conveyance by cargo boat to Shanghai will hoist the rendezvous flag (Marryat's Code) at the fore on approaching the Woosung Spit buoy. She will afterwards be boarded between the outside limit of the anchorage as above defined and the harbor master's station by the customs berthing officer, who, if the vessel have not already taken a berth, will notify to the master the one he is to occupy; or if she have already taken a berth, will either approve the berth so taken or indicate another, to which the vessel will at once remove.

"The pilot or officer in charge of every such vessel shall see that proper facilities are afforded the berthing officer to enable him to come on board.

"4. No vessel will be permitted to anchor in the line of the fairway marks indicating the channel across the bar, or within 500 yards below or 100 yards above the said line.

"5. The customs berthing officer will keep a clear channel for the passage of vessels from the inner bar as far out as the Woosung Spit buoy, and he is authorized to notify any vessel which may seem to him to be anchored in such a position as to interfere with the free navigation of this channel to remove to such berth as he may point out.

"6. Should the master refuse to remove his vessel to another berth after having been directed by the berthing officer to do so, and a collision take place in consequence, such master will be held presumptively responsible for all damage caused to his own vessel and to the colliding vessel.

"7. No vessel will be permitted to discharge or ship cargo until she has moored in a berth approved by the berthing officer.

"8. The berthing officer will confine himself to notifying to a vessel the berth she is to occupy; the control of the vessel in taking up such berth will remain with the pilot or commanding officer.

"9. Seagoing vessels inward bound will, when it is necessary, be boarded on reaching Woosung by the berthing officer, who will receive their report. When such vessel is under tow the tug is required to slow down to facilitate boarding.

"10. All vessels when at anchor at Woosung shall, from sunset until sunrise, exhibit where it can best be seen, and at a height from the deck not less than 20 feet, a white light, visible all round at a distance of at least 1 mile.

"11. The berthing officer at Woosung is authorized to isolate any vessel having contagious disease on board as far as may be practicable from all other vessels, and to cause every such vessel to fly a yellow flag at the fore.

"Masters of vessels committing breaches of the foregoing regulations will be dealt with by the consular authorities.

"N. B.—Permits to discharge or load cargo at Woosung can only be obtained by special application to the commissioner of customs at Shanghai."

#### RULES FOR JOINT INVESTIGATION IN CASES OF CONFISCATION AND FINE BY THE CUSTOM-HOUSE AUTHORITIES.

**RULE I.** It shall be the rule for all business connected with the custom-house department to be in the first instance transacted between the commissioner of customs and the consul, personally or by letter; and procedure in deciding cases shall be taken in accordance with the following regulations.

**RULE II.** Whenever a ship or goods belonging to a foreign merchant is seized in a port in China by the custom-house officers the seizure shall be reported without delay to the kien-tub, or Chinese superintendent of customs. If he considers the seizure justifiable, he will depute the shwui-wu-sze, or foreign commissioner of customs, to give notice to the party to whom the ship or goods are declared to belong, that they have been seized because such or such an irregularity has been committed, and that they will be confiscated unless, before noon on a certain day, being the

<sup>1</sup> Woosung, at the mouth of the Woosung River, is 16 miles from Shanghai.

sixth day from the delivery of the notice, the custom-house authorities receive from the consul an official application to have the case fully investigated.

The merchant to whom the ship or goods belong, if prepared to maintain that the alleged irregularity has not been committed, is free to appeal, within the limited time, directly to the commissioner, who is to inform the superintendent. If satisfied with his explanation, the superintendent will direct the release of the ship or goods; otherwise, if the merchant elect not to appeal to the customs, or if, after receiving his explanation, the superintendent still declines to release the ship or goods, he may appeal to his consul, who will inform the superintendent of the particulars of this appeal, and request him to name a day for them both to investigate and try the case publicly.

**RULE III.** The superintendent, on receipt of the consul's communication, will name a day for meeting at the custom-house; and the consul will direct the merchant to appear with his witnesses there on the day named, and will himself on that day proceed to the custom-house. The superintendent will invite the consul to take his seat with him on the bench; the commissioner of customs will also be seated to assist the superintendent.

Proceedings will be opened by the superintendent, who will call on the customs' employees who seized the ship or goods to state the circumstances which occasioned the seizure, and will question them as to their evidence. Whatever the merchant may have to advance in contradiction of their evidence he will state to the consul, who will cross-examine them for him. Such will be the proceedings in the interest of truth and equity. The consul and superintendent may, if they see fit, appoint deputies to meet at the custom-house in their stead, in which case the order of proceeding will be the same as if they were present in person.

**RULE IV.** Notes will be taken of the statements of all parties examined, a copy of which will be signed and sealed by the consul and superintendent. The room will then be cleared and the superintendent will inform the consul of the course he proposes to pursue. If he proposes to confiscate the vessel or goods, and the consul dissents, the merchant may appeal, and the consul having given notice of the appeal to the superintendent, they will forward certified copies of the above notes to Peking, the former to his minister and the latter to the foreign office, for their decision.

If the consul agrees with the superintendent that the ship or goods ought to be confiscated, the merchant will not have the right of appeal; and in no case will the release of ship or goods entitle him to claim indemnity for their seizure, whether they be released after the investigation at the custom-house, or after the appeal to the high authorities of both nations at Peking.

**RULE V.** The case having been referred to superior authority, the merchant interested shall be at liberty to give a bond, binding himself to pay the full value of the ship or goods attached should the ultimate decision be against him; which bond being sealed with the consular seal and deposited at the custom-house, the superintendent will restore to the merchant the ship or goods attached; and when the superior authorities shall have decided whether so much money is to be paid, or the whole of the property seized be confiscated, the merchant will be called on to pay accordingly. If he decline to give the necessary security, the ship or merchandise attached will be detained. But whether the decision of the superior authorities be favorable or not, the appellant will not be allowed to claim indemnity.

**RULE VI.** When the act of which a merchant at any port is accused is not one involving the confiscation of ship or cargo, but is one which, by treaty or regulation, is punishable by fine, the commissioner will report the case to the superintendent, and at the same time cause a plaint to be entered in the consular court. The consul will fix the day of the trial and inform the commissioner that he may then appear with the evidence and the witnesses in the case. And the commissioner, either personally or by deputy, shall take his seat on the bench and conduct the case on behalf of the prosecution.

When the treaty or regulations affix a specific fine for the offense, the consul shall, on conviction, give judgment for that amount, the power of mitigating the sentence resting with the superintendent and commissioner. If the defendant is acquitted, and the commissioner does not demur to the decision, the ship or goods, if any be under seizure, shall at once be released, and the circumstances of the case be communicated to the superintendent. The merchant shall not be put to any expense by delay, but he shall have no claim for compensation on account of hindrance in his business, for loss of interest, or for demurrage. If a difference of opinion exist between the commissioner and consul, notice to that effect shall be given to the superintendent, and copies of the whole proceedings forwarded to Peking for the consideration of their respective high authorities. Pending their decision, the owner of the property must file a bond in the consular court to the full value of the proposed fine, which will be sent to the custom-house authorities by the consul, and the goods or ship will be released.

**RULE VII.** If the custom-house authorities and consul can not agree as to whether certain duties are leviable or not, action must be taken as Rule V directs, and the merchant must sign a bond for the value of the duties in question. The consul will affix his seal to this document, and send it to the custom-house authorities, when the superintendent will release the goods without receiving the duty; and these two functionaries will respectively send statements of the case to Peking—one to his minister, the other to the foreign office.

If it shall be decided there that no duty shall be levied, the custom-house authorities will return the merchant's bond to the consul to be canceled; but if it be decided that a certain amount of duty is leviable, the consul shall require the merchant to pay it in at the custom-house.

**RULE VIII.** If the consul and the custom-house authorities can not agree as to whether confiscation of a ship, or a cargo, or both of them together, being the property of a foreign merchant, shall take place, the case must be referred to Peking for the decision of the foreign office and the minister of his nation. Pending their decision, the merchant must, in accordance with Rule V, sign a bond for the amount, to which the consul will affix his seal, and send it for deposit at the custom-house.

As difference of opinion as to the value [of ship or goods] may arise, the valuation of the merchant will be decisive; and the custom-house authorities may, if they see fit, take over either at the price aforesaid.

If after such purchase it be decided that the property seized ought to be confiscated, the merchant must redeem his bond by paying in at the custom-house the original amount of the purchase money. If the decision be against confiscation, the bond will be returned to the consul for transmission to the merchant, and the case then be closed. The sum paid by the custom-house authorities for ship or goods being regarded as their proper price, it will not be in the merchant's power, by a tender of the purchase money, to recover them.

### CUSTOMS PRACTICE AT SHANGHAI.

The Shanghai customs is composed of three main departments irrespective of the other branches, viz: General office, river steamers' desk, and junk office; and the duties of these departments are subdivided as follows:

#### GENERAL OFFICE.

*Import desk.*—Where applications to land cargo are received, import manifests and vessels entered, and transshipment applications passed.

*Export desk.*—Where applications to export and reexport goods are received.

*Drawback desk.*—Where drawbacks for foreign and native goods reexported or shut out are obtained, exemption and duty proofs, damaged goods, and excess of duty cases, etc., are attended to.

*Clearance desk.*—Where export manifests are put in and vessels cleared.

*Duty memorandum desk.*—Where duty is levied and tonnage dues certificate granted.

*Opium and bonded cargo desk.*—Where all applications appertaining to the imports and reexports of opium are put through, and of bonded cargo.

*Transit pass desk.*—Where transit cargo is passed and transit passes are granted or visaed inward and outward, etc.

Chief assistant or clerk at the bar conducts all matters connected with the general office and advises all applicants in any case referred to him by the chiefs of the departments under him. He signs permit to repack,<sup>1</sup> and issues permit for munitions of war, and permit for vessels to work at odd hours, etc.

#### RIVER STEAMERS.

*River steamers' desk.*—Where river steamers are entered and cleared and river steamers' cargoes passed, etc.

#### JUNK OFFICE.

The junk office regulates the traffic of junks, etc.

#### THE OUTDOOR STAFF.

The outdoor office is composed of a chief tide surveyor, examiners, and tidewaiters, and in the various customs sheds in the different landing places almost all the goods passed through the customs are examined by the officers of this department.

The perusal of these following pages will greatly assist the reader.

<sup>1</sup>Repack permits are now signed by the officer at the drawback desk.

STEAMER GUARANTIES.<sup>1</sup>

*Its object.*—Two merchants of respectable standing domiciled at Shanghai can become guarantors of a line of steamers of one company, and this guaranty is a sort of agreement by which local steamer company or companies or agents of home steamers bind themselves half yearly (or for such length of time as the circumstances of the case may require) to the customs authorities for the payment of duty on all inward cargo unpaid or uncleared by the company, and the customs in return allow any of their vessels to discharge the whole of their cargo into a specified wharf company's godowns under a general discharge permit<sup>2</sup> if granted when applied for,<sup>3</sup> before the arrival of a steamer.

After discharging the vessel loads and proceeds on her voyage, and leaves all matters connected with unpaid import duties to be settled within six days after her clearance but the customs do not grant the necessary papers until all export duties are paid.

*Its term and cancellation.*—This agreement remains in force for a certain specified time agreed upon between the covenanting parties, renewable at the expiration of the time thereof if accepted by the commissioner of customs. All duties outstanding and fees<sup>4</sup> due must be paid notwithstanding the guaranty may have expired or been canceled. The customs authorities reserve to themselves the right of canceling the agreement in writing to any of the signatories thereof without assigning any reason.

*Special conditions of guaranties*, which guarantors are particularly required to observe, are as follows:

1. That all opium must be delivered on arrival, as entered in the cargo certificate, at the port of destination.

2. That no smuggling or clandestinely carrying of opium should take place on board, and that once at least in each voyage a search should be made, and if any is found not entered in the cargo certificate or manifest, it is to be delivered to the customs.

3. That no opium should be received or removed without a permit from the customs, that no throwing overboard of the same either by passengers or crew, at anchor or under way, from the vessel shall be allowed.

4. That the master or crew on board shall not be privy to any action detrimental to the Chinese revenue.

5. That the officers, crews, and agents of vessels shall give all possible assistance to the customs in their endeavor to carry out the treaty stipulations.

*Attestation, and goods landed under the guaranty.*—Parties who may be other than British subjects are to sign and attest the guaranty before their own consuls before the document is presented to (and, or) accepted by the customs. Goods landed under the conditions of this agreement are not to be delivered without a stamped permit.<sup>5</sup>

*Chinese vessels* have their guaranties signed before the commissioner of customs if the guarantors, owners, or agents in port of the vessel are Chinese. Chinese vessels which fly foreign flags when represented by foreigners are treated as foreign vessels. Lorchas and sailing vessels, etc., have no guaranty with the customs.

PERMITS.<sup>6</sup>

*General discharge permit* is a permit issued by the customs to steamer companies to allow their vessels on arrival in port to discharge their cargo, and it is applied for<sup>7</sup> by parties having guaranties at the custom-house, as well as those who have not. The application for the permit must be accompanied with a wharf guarantee<sup>8</sup> not to deliver any goods without a stamped permit from the customs. When the per-

<sup>1</sup> There are several other kinds of guaranties which have no bearing with the above, such as guaranty for "munitions of war," or guaranty "to pay duty," etc. These are not treated here, but will be found under their respective headings.

<sup>2</sup> In the usual kind of guaranties submitted to the customs it is mentioned that general discharge permit is requested for as per manifest inward, but the customs grant the permit before the production of the manifest, as it is seldom that consignees can get their manifests before the arrival of the vessel in port.

<sup>3</sup> In most cases a day or two prior to the steamer's arrival.

<sup>4</sup> The length of time the guaranty has been made out to remain in force until canceled or expired.

<sup>5</sup> Fees here referred to are those which companies have to pay for a permit to discharge or ship cargo at odd hours, or such like purposes.

<sup>6</sup> For breach of this or the "special conditions of guaranty," fines imposed range from tls. 5 to 500, according to the gravity of the offense.

<sup>7</sup> The officer who issues permit, no matter of what kind it may be, generally puts his signature on the spot where customs stamp is affixed, as without this no permit issued out of the office is genuine. Other permits, of which no mention is made here, will be found in other parts of the volume under the subjects they refer to.

<sup>8</sup> For form of application for a general discharge permit see Form 2.

<sup>9</sup> For form of wharf guarantee see Form 3.

mit is granted<sup>1</sup> the wharf company can receive the goods into their godowns on arrival of the vessel alongside the wharf.

In the event of any goods (landed under this permit) being delivered without a stamped permit (i. e., stamped bill of lading or delivery order), the wharf company or agents of the vessel are held responsible. They are either to pay the duty or submit to such punishment as the commissioner of customs may award. Munitions of war and opium can not be landed under a general discharge permit.

*Lighterage permit* is granted to parties finding it difficult for their vessels of deep draft to cross the Woosung bar. Special application<sup>2</sup> should be made to the commissioner of customs to discharge at Woosung the entire or portion of the cargo on board.

The lighterage permit<sup>3</sup> enables the ship to discharge her cargo into cargo boats, lighters, etc., but it must be stated in the application into which company's lighters the vessel purposes discharging at Woosung. The permit can not be availed of unless a customs officer arrives on board, as per Mr. James H. Hart's notification of March 10, 1881:

"Whereas when application has been made to this office for special permission to allow vessels arriving at Woosung to discharge a portion of their cargo to enable them to cross the bar, the masters of such vessels have of late, in many instances, taken upon themselves to discharge such cargo, either before the issue by this office of the special permission requested or before the arrival on board of the customs officer sent to supervise the discharge of such cargo.

"Notice is hereby given that unless special permission be given to the contrary (which will only be given in case of certain vessels laden with coal or timber) no cargo can be discharged under these permits until the customs officer shall have arrived on board with the stamped permit; and any master discharging cargo before the arrival on board of such customs officer will be held guilty of an infraction of the treaty clause relating to the discharge of cargo and liable to the penalties prescribed under it, namely:

"Clause 38, British treaty; clause 18, United States treaty; clause 17, French treaty, and clause 13 of German treaty, etc."

Commodities (except munitions of war and opium) so discharged must be conveyed and stored in the specified wharf company's godowns, and it must not be delivered to any party without first obtaining a permit from the customs.

*Mooring permits; shifting from mooring or shipping and discharging of vessel beyond the limits of the harbor.*—As there are certain parts of the river allotted to shipping purposes in the harbor, the general discharge permit applies only to certain wharf or section of the river within the harbor where goods should be discharged.<sup>4</sup> In some cases it becomes necessary that the vessel should proceed from her anchorage and that some shipment or discharge should take place beyond the limits of the harbor. In such circumstances the master of a vessel can not shift from her moorings or buoys where she is anchored without first notifying<sup>5</sup> the customs of his intention to do so.<sup>6</sup>

*Permit to work on Sunday or at odd hours.*—There are certain restrictions in this port with reference to shipment and discharge of cargo on Sundays or at odd hours. Vessels working after the ordinary hours should previously apply for a special permit at the general office during office hours, i. e. between 10 a. m. and 4 p. m., otherwise it will result in the payment of double fees. No special permit can be issued by the tide surveyor or any member of the outdoor staff.

*Working hours.*—The port regulations of Shanghai defines that working hours during all seasons are from 6 a. m. to 6 p. m. (from sunrise to sunset).

"Vessels found working cargo without a night permit are to be ordered to stop working by the customs officer visiting them, and noncompliance with such order will deprive the vessel concerned the privilege of working under a general discharge permit in future."

*Permits for shipment or discharge of cargo* are required to be on board the vessel, for the purpose the permit (import or export) may have been granted by the customs authorities. No goods can be shipped or discharged without a permit.

#### ARRIVAL AND REPORTING OF VESSELS.

*Arrival of vessels must be reported before their respective consuls.*—Among the indispensable duties which devolve upon the captain or agent of a vessel on entering a treaty port is to report the arrival of his vessel, within twenty-four hours, to the

<sup>1</sup> For form of general discharge permit see Form 4.

<sup>2</sup> For form of lighterage application see Form 5.

<sup>3</sup> For form of lighterage permit see Form 6.

<sup>4</sup> For form of application to discharge a vessel at the upper limit of the harbor see Form 7.

<sup>5</sup> For form of application to change mooring see Form 8.

<sup>6</sup> Berthing permit is first issued by the harbor master, then signed by the chief assistant, and before taking it out of office is seen by the chief tide surveyor.

consul whose national flag she may be flying at the time. Rule 6 of trade rules of November 8, 1858, defines "that the term of twenty-four hours within which British vessels must be reported (under article 37 of the treaty of Tientsin) shall be understood to commence from the time a British vessel comes within the limit of the port."

The consul to whom the arrival is reported requires the ship's papers and manifest of her cargo, and within twenty-four hours<sup>1</sup> the consul will, by article 37 of Tientsin treaty, forward his (locally called the consular report)<sup>2</sup> to the customs, giving the name of the vessel, her nationality, her tonnage capacity, the nature of her cargo, and the port from which she has come.

Article 36 empowers the customs officers to board a vessel on entering the port and remain there so long as she is in the harbor (without incurring any expenses to the shippers). "When the whole of the inward cargo is discharged, the vessel is examined by customs officers."

*Vessels on arrival not to open hatches nor to discharge cargo without a permit.*—Vessels arriving in port without being previously provided with a permit can not unload until the customs authorities have received the manifest and consular report in due form. Shippers are cautioned by article 38 that if they open hatches "and begin to discharge any goods" it will be deemed a breach of the treaty clause, and they run the risk of a fine of 500 taels.

The late United States minister, Mr. Anson Burlingame, states in his letter to the late consul, George F. Seward, "containing opinions in various disputed points, and also remarks concerning the cooperative policy" on customs business under date of June 15, 1864, that the treaty empowers China to confiscate goods so landed, and not those still on board.

*There should be no delay in reporting.*—It is also advisable that shippers should not delay reporting the arrival of a vessel to the customs,<sup>3</sup> for article 37 of the treaty of 1858 states that "if, owing to neglect on the part of the master, the above rule is not complied with within forty-eight hours after the ship's arrival he shall be liable to a fine of 50 taels for every day's delay; the total amount of penalty, however, shall not exceed 200 taels."

With regard to the term of forty-eight hours allowed to a ship by article 37 of the Tientsin treaty to remain in port, the time is reckoned from after she has actually come within the port limits. Within this time she is either to leave the port or enter the vessel as pointed out above.

The following documents are required at the customs for the proper reporting or, in other words, entering of the vessel.

- (1.) The consular report.
- (2.) The nationality of the vessel.
- (3.) The manifest of the vessel.
- (4.) The harbor master's report.
- (5.) Her tonnage dues certificate (if she has one.)
- (6.) Her cargo certificates and the Chinese documents if she comes from a treaty port (except Canton).

No application to land will be received if any of the above documents are not in order or not duly presented to the customs.

*A true manifest of her cargo should be produced and amendment of the same.*—The manifest,<sup>4</sup> of a vessel, containing full and true account of her cargo on board, should be presented to the customs, as after the lapse of twenty-four hours (after it has been delivered to the customs) no mistake can be rectified without incurring the penalty mentioned in article 37, paragraph 2, of the treaty of Tientsin.

As a rule the manifest states the marks and numbers of packages and the particulars of merchandize, etc., received on board. It must be signed by the master and agent of the vessel. Manifest containing such expressions as "about," "more or less," and the like are not acceptable" at the customs. In the treaty the master is held responsible for any errors.

Omissions of marks and numbers or of certain items, etc., could be inserted within or without this time, but the master and agent's signatures must be appended thereto. Special application must be made to the commissioner of customs (but subject to his approval) for leave to amend the manifest.

Vessels bringing cargo from more than one port should have a separate manifest or separate portion of the same manifest from each port. They are to be delivered at the import desk with the other five papers.

<sup>1</sup> A further period of twenty-four hours is given to the consul in article 37 for presenting this report, but the practice usually has been to present it almost immediately the vessel is reported to the consul. Ships laden with gunpowder, etc., may possibly be detained outside the limits of the harbor until proper customs authority for the importation of such contraband goods is produced.

<sup>2</sup> For form of consular report see Form No. 10.

<sup>3</sup> Twenty-four hours after her arrival in port.

<sup>4</sup> For form of import manifest see Form No. 11.

*Penalty for producing a false manifest.*—It is laid down in article 37 that for presenting a false manifest he (the captain or agent of the vessel) will subject himself to a fine of 500 taels.<sup>1</sup>

*Harbor master's report.*—The harbor master's report, as I have stated above, is essential for the proper entry of the vessel, as he informs the general office in what part of the harbor the vessel is anchored, besides showing that she has accepted the mooring or berth allowed by the harbor master's department. Unless the vessel accepts the anchorage assigned to her she can not open her hatches or unload her cargo.

River, coast, and mail steamers which have certain fixed berths in the harbor proceed direct to their berths without being stopped when coming abreast of the British naval yard.

*Chinese or non-treaty-power vessels* on arrival hand in their papers to the customs authorities, under rule 4 of Customs Regulations.

#### TONNAGE DUES.<sup>2</sup>

*Tonnage dues.*—Tonnage dues is a duty imposed or collected in the treaty ports by the imperial maritime customs by virtue of the respective treaties of China with the foreign powers on all mercantile vessels of more than 150 tons burden at the rate of 4 mace per ton. When these dues are paid the customs grant a tonnage-dues certificate,<sup>3</sup> valid for four months, computing from the day she has obtained her port clearance of the Gregorian calendar months. After this no dues are required to be paid at any other treaty port within the specified time.

Vessels of 150 tons and under pay tonnage dues at the rate of 1 mace per ton.

Tonnage-dues memorandum is issued according to the "register tonnage" of the vessel as reported in the consular report and after her entry at the custom-house,<sup>4</sup> exclusive of the space occupied by engines and coal bunkers of a vessel.<sup>5</sup>

"A freight or part freight of duty-free commodities (personal baggage, gold and silver bullion, and foreign coins excepted) will render the vessel carrying them, though no other cargo be on board, liable to tonnage dues."

*Tonnage-dues certificate.*—The agent or master of a vessel should produce the tonnage-dues certificate to the customs upon the return of same vessel within the period of four months simultaneously with the manifest and consular report, etc.

*When tonnage dues are not chargeable.*—Tonnage dues are not required to be paid in case a vessel resolves to leave the port within forty-eight hours without, what is laid down in article 30 of the treaty of Tientsin, "breaking bulk," or by paragraph 3 of rule 14 of Customs Regulations, when she has shipped or unshipped cargo. But at the expiration of this time "tonnage dues will be held due."

*Pleasure or passenger boats pay no dues.*—Houseboats, launches, or yachts which carry "passengers, baggage, letters, articles of provisions, or other articles not subject to duty" pay no tonnage dues in any open port.

*Lorchas, etc.,* carrying merchandise, subject to duty or otherwise, between the open ports pay tonnage dues once in four months, at the rate of 4 mace per register ton if of 150 tons and under.

*Cargo boats* pay no tonnage dues, but by rule 13 of Customs Regulations "all cargo boats must be registered at the custom-house and must have their respective numbers conspicuously painted on them in English and Chinese characters." No goods can be landed or shipped in any cargo boat not registered or numbered.

*Modes of calculating tonnage dues on continental vessels.*—The following notification was issued by the inspector-general of customs, by order of Tsung-li Yamén, in May, 1863, for facilitating the calculation of tonnage dues upon continental vessels:

"1. If the vessel be provided with a British certificate of measurement, dues to be charged in accordance with the tonnage therein specified.

"2. Bremen and Hamburg, 4 lasts are equal to 9 register tons.

<sup>1</sup> I find by experience that errors which imply a "false manifest" (in the treaty) are unavoidable in consequence of the numerous ports a vessel calls on her way out and the short time she remains in each of them. The brief period of twenty-four hours allowed for rectification is hardly sufficient, as bulky goods are laden in such a way that with purest motives errors escape one's notice for want of time. But the customs are lenient in their considerations sometimes.

<sup>2</sup> Mail steamers pay their tonnage dues not by "each mail steamer," but by the term of four months, renewable at the expiration of the time thereof, i. e., mail steamers pay tonnage dues good for four months, and other mails may come and go within this time without payment of dues. One or two regular mail steamer companies have this concession granted to them, but no others.

<sup>3</sup> For form of tonnage-dues certificate, see Form 12.

<sup>4</sup> Chinese calendar months are also stated in all papers issued by the customs.

<sup>5</sup> Dispute as to incorrect reporting of a vessel's tonnage is generally settled with the commissioner of customs (see Modes of calculating tonnage dues on continental vessels). At present tonnage-dues memorandum is issued by the customs without written application, as long as the consular report and manifest of the vessel are duly entered at the customs, but if not forthcoming the agent of the vessel had better address the commissioner of customs on the matter. Rule 1 of October 20, 1863, is that "Applications for customs memorandum to pay tonnage dues ought to be in writing and addressed to the customs-memorandum desk."

"3. Holland, 4 lasts are equal to 7 register tons.

"4. Denmark, 4 lasts are equal to about 8 register tons.

"5. Russia, Sweden and Norway, Lubeck, Mecklenburg, Hanover, and Oldenburg, 4 lasts are equal to 6 register tons.

"6. Austria, 4 lasts are equal to 3 register tons."

*Extension of time for vessels under repair.*—Steamers lying in port for repairs are entitled to extension of their tonnage-dues certificate. But as the customs fix the period necessary for repairs, agents are required to inform the customs beforehand of their intention to dock the vessel, her name, nature and causes which necessitate the repairs, and the number of days likely to occupy, if the lading remains unchanged.

## IMPORTS.

*What constitutes a permit to land.*—In the imperial maritime customs of Shanghai a vessel is considered entered when her master or agent in port has complied with the port regulations regarding the arrival and reporting of vessels, and not until then, will the import desk pass applications to land her cargo. The red seal of the commissioner of customs on the bill of lading or delivery order constitutes the customs permit to land the goods, and all applications to the customs by foreigners should be on letter-paper size, duly signed by the applicant, and if by Chinese firms, to be stamped with the stamp of the said firm. Sir Robert Hart, the then commissioner of customs, in notification No. 8, of October 20, 1863, states that "the owners and agents of merchant vessels are not less entitled to consideration than the consignees and shippers of goods."

*Of nondutiable goods.*—All applications<sup>1</sup> to land duty-free goods must be made out as explicitly as possible, in conformity with Mr. H. Æ. Sidford's notification of September 8, 1881, for reason of the "great variety of articles" which require "considerable time and space to enumerate." The invoices from Europe are sometimes accepted but seldom those from Asiatic ports. Examination of the goods is insisted upon if no authentic document of the shipment is produced. Import applications are first presented to the memorandum desk,<sup>2</sup> accompanied with the bill of lading or delivery order countersigned and numbered by the agent of the importing vessel.<sup>3</sup> At the memorandum desk the respective items are gone through whether duty free or otherwise and a note made "Invoice seen," etc., then the documents are passed over to the import desk to be checked with the entries in the manifest, and if found to coincide the application is retained and the bill of lading, dated, initialed, and stamped, is handed over the importer to land the goods without payment of duty if the goods are duty free. At the import desk the invoice may not be shown, there the duty of the officer being simply to check the imports and enter the vessel in due form, etc.<sup>4</sup>

*Value must be given in all applications for duty-free goods.*—The customs require the value of all duty-free goods in all applications to import or export, and also to mention whether for private use or otherwise. This rule is compulsory, and the invoice or letter giving full account of the importation should be produced. Personal effects also come under the same rule.

*Place of origin of imports (foreign or native) to be stated on the application.*—Importers of merchandise should state in their applications to the customs from which country the goods have arrived; if from foreign country, the place of origin, and if from native port, the place from where the goods have originally come.

*Of dutiable foreign goods.*—The same rule follows here as in the case with "duty-free goods," except that the officer in the import desk hands back the bill of lading without being stamped,<sup>5</sup> provided that the inspection of invoices is held sufficient.<sup>6</sup> The memorandum desk, after fixing the amount of duty, issues the duty memorandum within twenty-four hours, "and the Chinese duty receipt will be expected to be handed in by the merchant" immediately after it is given by the customs bank,<sup>7</sup> but the duty memorandum is not given within twenty-four hours "from the receipt of the application for the permit" if the goods are to be examined.

"When sending in duty receipts merchants are requested to make use of 'chit books' especially set apart for that purpose. Such chit books ought to have the

<sup>1</sup> For form of import application, see Form 13.

<sup>2</sup> The work can also be done by presenting the documents to the import desk, and thence to the memorandum desk, but most of the applications are put through in the way shown above.

<sup>3</sup> "Deliver upon indorsement A. B. & Co.," as without this indorsement the bill of lading is not accepted by the customs. This indorsement serves as an order (as well as an authentication of goods actually brought or carried in the vessel) to the wharf company (or to any responsible person) where the goods may have been landed under general discharge permit to deliver the merchandise to the consignee on presentation of the stamped bill of lading, etc.

<sup>4</sup> However, he notes the packages applied for, whether in excess or otherwise, and draws the attention of his superior officers to any discrepancy which may come to his knowledge.

<sup>5</sup> Not until duty is paid.

<sup>6</sup> As proof of value of the goods.

<sup>7</sup> The hawkman bank situated within the precincts of the custom-house.



name of the firm in English and Chinese on the back, and in them ought to be particularized—

"(1) The date.

"(2) The name of the vessel concerned.

"(3) The amount of duty represented by the receipt sent in.

"The clerk in charge of the customs memorandum desk will sign the chit book in token of receipt. He alone is authorized to open and sign for covers sent to the office in customs memorandum chit book."

This completes the business with the customs, and the bill of lading will then be stamped at the import desk, and on presentation of it<sup>1</sup> the goods will be released, except in cases where invoices are not accepted though being *ad valorem* goods, such as dyes, matches, needles, Japan copper, etc., when the officer at the memorandum desk requires them to be examined. The bill of lading in that case will be stamped "To be examined at the wharf," or "To be brought to the jetty for examination," or "Samples to the jetty," and handed back to the importer. The import desk<sup>2</sup> also stamps shipping documents for examination of goods when these papers are not accompanied with an invoice or when the merchant desires the goods to be examined.

*On bill of lading stamped "To be examined at the wharf."*—With regard to this document being thus stamped, it means that the goods for which the import application is made should be examined at the wharf<sup>3</sup> where the incoming steamer has discharged them. The duplicate application which is made out by the customs on a form called the "Import particulars memorandum,"<sup>4</sup> and sometimes by the applicant, is sent down to the wharf to enable the customs examining officer under whose surveillance the goods come to hold an examination on the goods in the presence of the applicant or his representative, and he records the result of his examination thereon. This paper is sent up to the tide surveyor's office and from there it is returned to the customs to fix the duty "if there is nothing the matter with the application," but it will entail delay if the application is required to be rectified. What follows thereafter is the same as stated above regarding payment of duty and release permit.

*On bill of lading stamped "To be examined at the jetty."*—In this case the goods are to be brought to the jetty for examination; it almost answers the purpose of examining the goods on board. This is most suitable for exports and imports by vessels anchored on the river. The chief officer on board such a vessel will retain the bill of lading, and the customs officer on duty there will hand to the importer a boat note<sup>5</sup> for production to the officer on duty at the jetty. This note gives the name of the vessel, the date and time on which the boat left the ship, and the officer on receiving it, as well as the import particulars memorandum, will examine the goods<sup>6</sup> in every respect similar to the way pointed out in the previous case.

"Merchandise generally, the property of foreigners, may be shipped from or landed at any authorized jetty; but in those cases in which the permit is stamped 'To be brought to the customs' jetty for examination,' imports before being landed, and exports before being transferred from the cargo boat to the ship, must repair to the customs jetty.

"Merchandise landed or shipped by foreigners on behalf of Chinese ought to be sent to the customs jetty for examination."

*On bill of lading stamped "Samples to the jetty."*—"Samples to the jetty" differs very little materially with the other two processes, as both this and "Examination at the wharf" are stamped on the same bill of lading. In fact the examining officer at the wharf may examine the goods and also send up the samples taken out of the boxes pointed out by him to the jetty for assessment of value. This mode of examination is most suitable for enormous or bulky lots.

*Native produce.*—The British consular notification of October 30, 1861 notifies that<sup>7</sup> "The undersigned has received the following regulations respecting transit dues, exemption certificates and coast trade on the Yang-tse-kiang from Her Majesty's envoy extraordinary with instructions so circulate them for the guidance of all concerned.—John Markham, Her Majesty's vice-consul in Charge.

"Native produce carried coastwise pays full export duty at the port of shipment, and at the port of entry, coast trade duty, the amount of which is declared to be half import duty."

They are subject to examination and verification, etc., in every respect similar to the way as foreign goods before a permit to land is granted by the customs.<sup>8</sup>

<sup>1</sup> To the person in charge at the wharf or godown where the goods may have been stored.

<sup>2</sup> No invoice need be shown there unless asked for.

<sup>3</sup> Or godown.

<sup>4</sup> For form of import particulars memorandum, see Form 14.

<sup>5</sup> For form of boat note see Form No. 9.

<sup>6</sup> If the bill of lading is stamped for examination at the wharf, the goods can not be examined anywhere else unless the order is altered or reversed.

<sup>7</sup> Those regulations which affect transit dues and exemption certificates referred to in the notification quoted above will be found annotated in the parts they refer to in other parts of this work.

<sup>8</sup> For passes of native produce, see Pass Practice.

*Duty-paid certificates* are, in accordance with article 45 of the Tientsin treaty, delivered to the shippers of merchandise in Canton to certify the receipt of duty paid at the port of shipment; these are handed in individually with applications to land the goods on the port of arrival, but at all the other native ports these documents are forwarded in sealed covers from commissioner to commissioner.

*General applications.*—All goods unapplied for by consignees are entered from the manifest onto the general application<sup>1</sup> by the agent of the vessel, but this application must be cleared from the customs within six days after her clearance, as under the guaranty the agent has to clear the goods from the customs and pay duty due thereon.<sup>2</sup>

*Uncorresponding marks and numbers* of any documents must be reported to the customs, as the error, if detected at the time of reexportation, might lead to detention of the packages. It is presumed that marks and numbers on the bill of lading should coincide with those on the manifest; but if there is a difference between the two the goods are examined, and after examination, if found to corroborate with the invoice or application presented, leave may be granted to amend the documents, such as F in triangle numbered 1-1000 for F in heart 1-1000.

*Short-landed cargo.*—Goods for which bill of lading has been stamped and duty paid, but a part or portion of which has not arrived in the same vessel, are termed goods short landed. It is open to the importer in presenting to the customs the short-land memorandum<sup>3</sup> from the wharf to apply for refund of duty paid, or to import the article on arrival by another vessel without payment of duty.

The wharf report gives an account of short lands to the customs, but shippers should report to the import desk of any cargo short landed within twenty-four hours after it has come to their knowledge.<sup>4</sup> The short land is written off the original application and entered on the new one, with a statement whether duty has been paid or drawback is applied for.

*Through cargo* are goods transhipped from one steamer to another on the voyage out. The goods thus brought up is called through cargo, but the customs only recognize the incoming vessel and hold her responsible for any breach of port regulations.

*Guaranty (by consignees) for duty not accepted.*—The customs do not accept a letter of guaranty for payment of duty pending the arrival of invoice, etc., as it is obligatory on them to see that no goods are landed without payment of duty or pass duty free without authority. In the absence of such documents, the consignees not being able to give a proper value of the goods, they can not be cleared from the customs. In that case the goods are examined, and either the duty is paid at customs valuation, or, in lieu thereof, a deposit made of such an amount as the commissioner may fix.

*Deposit of duty.*—It may be either in cash or by a native bank order,<sup>5</sup> then the bill of lading for the goods will be stamped by the customs. On arrival of the invoice it must be produced and the usual course followed—the duty paid and the deposit returned to the shipper.

*Fixation of duty on the introduction of new produce.*—Upon the introduction of new produce into the Shanghai market the customs must be informed of the matter, and a sample produced at the memorandum desk for determination of duty. A memorandum is made by the applicant in a book called "samples book," in this desk, addressed to the commissioner thus:

"We desire to know the amount of duty on bed hangings which will arrive per a.s. ———. They are ——— inches wide and ——— inches long. Value ——— taels per piece as per sample herewith."

The commissioner, after consideration of the matter, will notify the applicant of the amount of duty, thus forming a precedent of duty on the new produce.

*Customs assessment of values of goods.*—The assessment of values by customs examiner comes in when ad valorem goods, etc., are stamped for examination at the time the application to import or export the goods are put in at the customs; and if after examination the customs' officer finds out that the applicant has undervalued his goods, and that the market price is far in excess, an additional duty will be imposed proportionately. Much inconvenience and delay will be obviated if a correct application is presented to the customs; discrepancies of this nature are brought to the notice of the commissioner, and causes of the incorrect value are inquired into; unless and until satisfactory explanation is given, the commissioner may deal with the case as he may think fit.

Applications bearing short weights, etc., are also treated in the same manner.

<sup>1</sup> For forms of general application, see Form No. 18.

<sup>2</sup> A fee of 5 taels is sometimes charged for this service to applicants of the goods appearing some time thereafter by agents of steamers.

<sup>3</sup> For form of short-land memorandum, see Form No. 20.

<sup>4</sup> There is no limit of time for applicants to report the short lands, but the rule of the customs has been to settle all matters connected with the vessel six days after her departure.

<sup>5</sup> If approved by native officials in charge of the Halkwan Bank or the commissioner of customs, but not otherwise.

**Duty protest cases.**—When a dispute happens to take place between the merchant and the customs on the levy of certain duty on the importation of any goods which the merchant may think excessive, the decision of the commissioner must be obeyed, and the additional duty paid under protest.

The course open to the merchant protesting is as follows, in accord with Mr. H. E. Sidford's notification of November 20, 1883:

"1. Whenever a merchant disputes the right of the customs to levy a certain duty, etc., and pays the duty under protest, he must give his reasons for objecting to the levy in an official letter addressed to the commissioner of customs.

"2. The commissioner records the fact and reports the case to the inspector-general of customs at Peking, and here the action of the commissioner ceases.

"3. After informing the commissioner that he has paid the duty under protest, it remains for the merchant to request his consul to move the legation at Peking to communicate with the Tsung-li Yamén respecting the levy.

"If the merchant does not thus act through consul and legation, nothing more will be heard of the protest."

By notification of October 1, 1882, the commissioner is empowered to note and extend protests, etc., and to witness and attest signatures, but the merchant will do well to bear the following in mind, that

*Differences in size is not sufficient to set aside tariff classification.*—"The attention of the public is called to the reply of the inspector-general of customs to a letter of the chamber of commerce, dated November, 1887, with reference to foreign piece goods varying to a considerable extent from the maxima given in tariff.

"The inspector-general lays down the following principle: 'Difference in size is not sufficient to set aside the tariff classification; goods must be different in kind if they are to be treated as unenumerated.'

"On and after November 1, 1890, this principle will be rigidly adhered to."

*Goods for consular representatives and Chinese officials.*—Furniture, or other requisites arriving at a treaty port for consular representatives are exempted from duty on the production of a testimony from the consul for whose office the articles are required. The application to land must be signed by the consul, and the bill of lading, etc., are to be presented in the usual way. In the absence of consular certification the goods will not be allowed to pass free. Goods for Chinese officials and attachés, etc., arriving and leaving a port are passed free on presentation of a Government store certificate only, but not otherwise.

*Passengers and their luggage.*—The following rule came into force on July 1, 1883: "1. Passengers' luggage is not allowed to quit a vessel until a tidewater is on board, and the unshipping of it out of the ordinary working hours will entail the payment of a \$3 fee.

"2. Where five or six passengers—Chinese or foreigners—are concerned, and the vessel is not a regular coaster, they may pass with their baggage at all times without a fee.

"3. Where many foreign or Chinese passengers are concerned, and the vessel is not a regular coaster, their luggage can not be landed between 6 p. m. and 6 a. m.—although they themselves are at liberty to leave the vessel—except by special permit and on the payment of the ordinary fee for night work.

"4. When the vessel is a regular coaster, arriving and departing as a privileged vessel, under certain rules or accepted conditions, any landing of passengers with their baggage out of working hours will always entail the payment of a \$3 fee.

"5. Yangtze steamers running under Shanghai River pass are not affected by these passenger rules."

Since March 1, 1883, full particulars or details are required of passengers in the import and export manifests, such as cabin, steerage, and deck passengers (numbers).

If there be no passengers, the respective manifests should also give statements to that effect.

*Landing and shipping of treasure.*—It has become a rule since March 1, 1883, that a permit to land or ship treasure should be applied for, similar to the way in which the ordinary merchandise is passed through the customs, and also full details of same should be given in the manifest, in and outward, viz:

cases silver.....	value
cases gold.....	value
cases foreign coins.....	value

Application to import or export treasure, distinction must be made between Sycee, gold (bar, dust, and coined), and dollars, and should state clearly in what currency, their value figures are given, e.g., Haikwan taels, Shanghai taels, etc.

"Application to ship treasure after 4 p. m. by vessel that has already cleared will be received at and special permits issued from the chief tide surveyor's office, at the

<sup>1</sup> Government store certificate may also be produced for consular properties when obtained from the superintendent of customs.

custom house; but the particulars of such special shipments must be handed in at the custom house at 10 a. m. the following day, in the form of a supplementary manifest."

*Cargo of lumber.*—Unlike the ordinary merchandise which a merchant can import by the production of invoices, etc., the importation of lumber compels him to deposit at the customs double or full and a half duty.

The assortments or measurements given in the application must agree, after tallying, with those on the specification, bill of lading, or manifest. Nevertheless, the bill of lading is always stamped "to examine."

There is no provision or allowance made for short stowage. The same duty is levied on them as well as for merchantable lumber—say, for instance, 7 mace for 1,000 superficial feet of Oregon pine landed, whether short stowage or not.

When the tide survey sends in the examination particulars, and if they are found to correspond with the application, duty memorandum is issued, and after payment of the duty the deposit is returned in full to the importer immediately, if desired.<sup>1</sup>

*Dunnage wood* is duty-free, and if required to be landed, after discharging the whole of the ship's cargo, the agents or consignees must apply to the customs for a permit to land. The quantity must be stated on the application, and the customs generally stamp the delivery order "to examine." It is dealt with in the usual way before the delivery order is finally stamped. By authority from the customs the manifest may be amended, if the dunnage wood had not been originally entered on the manifest.

*Damaged goods.*—A reduction of duty is made on goods landed in a damaged condition, after payment of duty, if application is made to that effect to the customs, supported with proofs of the damage. This should be done within fourteen days from the date of the application to land. The goods are then examined, and a duty of 5 per cent ad valorem is levied on the Shanghai valuation. Article 44 of the British treaty of 1858 says that "upon all damaged goods a fair reduction of duty shall be allowed, proportionate to their deterioration. If any disputes arise, they shall be settled in the manner pointed out in the clause of this treaty having reference to articles which pay duty ad valorem," viz, that "with respect to articles subject, according to the tariff, to an ad valorem duty, if the British merchant can not agree with the Chinese officer in affixing a value, then each party shall call two or three merchants to look at the goods, and the highest price at which any of these merchants would be willing to purchase them shall be assumed as the value of the goods."

*Manufactured iron.*—I reproduce the following customs notification No. 356, of December 30, 1891, concerning the importation of manufactured iron:

"The Tsung-li Yamen having decided that low classes of manufactured iron, such as iron and mild steel plate cuttings, bar and rod cropping, etc., are not entitled to any special consideration, they must pay the manufactured-iron rate of duty, viz, 1 mace 2 candareen 5 cash per picul. But as it has been represented to me that the sudden enforcement of this order will inflict hardship on importers who have consignments en route, I do not intend to depart from the old practice in each case until the 1st of May, 1892, after which date all such goods will have to pay as manufactured iron."

"Old iron will be charged at the ad valorem rate, as before, and by old iron is to be understood iron that has already been made and now for some specific purpose has ceased to be of further use for that purpose. Old horseshoes, old boiler plates, and such like are representations of this class."

*Kerosene oil.*—Clause 14 of the harbor regulations provides that "vessels arriving with kerosene oil or petroleum on board as cargo shall be berthed on the Pootung side of the ninth section of the harbor, and must remain there until all such cargo has been discharged."

#### SAMPLES AND PARCELS.

*Samples and parcels of all descriptions to be applied for at the customs.*—There are three ways of considering the question of samples: One is with regard to samples of merchandise, such as wool, straw braid, copper, etc.; the other is samples of piece goods which a merchant produces at the customs on the importation of his goods, and the last is samples of arms or munitions of war.

With regard to the first, no samples or packages of any description can be landed or shipped without a permit from the customs, and that they are treated in the same way as any ordinary merchandise, viz, the production of invoice and the accompanying bill of lading or parcel receipt covering the same. In the second case the samples should bear the marks and numbers of the packages applied for, if the goods (for which the samples are required to be shown to the memorandum desk) are not desired to be examined. The third is dealt with in the chapter under munitions of war.

<sup>1</sup>Errors in applications are rectified in the same way as in ordinary applications for general merchandise.

*Samples are examined.*—When application is made to the customs for a permit to import a parcel without an invoice, the delivery order is generally stamped "to be examined," but in the case of export the parcel is always examined before a permit to ship is granted. The mode of examination of merchandise pursued by the customs is fully detailed in this work (see Imports and Exports). Private effects also come under the same denomination if not supported with authentic papers.

*Duty on samples.*—For items not enumerated in the tariff a uniform duty of 5 per cent is levied, and for those enumerated, according to tariff items. It is at the discretion of customs officer to pass the samples free or otherwise, but it all depends upon the quantity applied for to be landed or about to be shipped.

*Case samples.*—As a rule, samples are taken out of boxes by examiners at the time of importation of the goods, when bill of lading is stamped for examination, as mentioned in "samples to the jetty" under Imports. These samples are labeled and kept at the customs jetty and are returned to the importer after the duty has been paid.

*Mail parcels.*—The following rules are "experimental and subject to revision:

"(1) *Mail parcels leaving.*—Owners are to procure shipment permits at the customs and to hand them to the mail agent for eventual surrender to the customs officer on board when the parcels are shipped.

"(2) *Through transshipments.*—Mail agents are themselves to take out permits at the customs, to be surrendered on transshipments.

"(3) *Mail parcels arriving.*—Owners are to obtain delivery permits at the customs, against which the mail agent may surrender the parcel, such permits to be returned to the customs by the mail agent after delivering the parcel."

#### MUNITIONS OF WAR.

*Preliminary arrangements necessary.*—Procedure in munitions of war is quite different from merchandise in the treaty ports, as traffic in them by rule 3 of November 8, 1858, and by terms of the treaties is strictly prohibited, except in cases where there is a permit granted to the party concerned to import or export them. Arms or munitions of war found as private property in Chinese waters, and not for Government use (or without a permit), are liable to seizure and confiscation, nor illicit trade in them is permitted. The law affecting arms and munitions of war is most stringently carried out, and merchants acting for themselves or as agents for the Chinese Government are required to be acquainted with the following rule of July 10, 1890:

"1. When arms are purchased by foreigners acting as agents for Chinese Government departments, or for individual officials, applications for permits should be made through the Chinese principals, and not through the agents' consuls.

"2. The application should be made when the goods are ordered, not after they have arrived in port."

*Arms in river steamers.*—River trade regulations of 1863 define that it is compulsory upon master of a vessel on proceeding up the river above Chinkiang to report to the customs the quantity of arms she may have on board, in order to effect an entry of the vessel at the customs and on the river pass. Contraband goods found in excess of the quantity mentioned in the manifest, or clandestinely trading in arms, if detected, will subject the vessel to the withdrawal of her pass and the goods to confiscation.<sup>1</sup>

*Vessel bringing arms must be reported to her consul.*—Regulation 11 of the general port regulations for Her British Majesty's consulates in China provides that "any vessel having in the whole above 200 pounds of gunpowder or other explosive material on board shall not approach nearer than a distance of 1 mile from the limits of the anchorage. On arriving at that distance, she must be forthwith reported to the consular authority."

*Vessels having munitions of war must anchor or discharge below the lower limit of the harbor.*—"Vessels arriving at this port and having on board, as cargo, any number of loaded shell, or more than 100 pounds of gunpowder, or more than 20,000 rounds of rifle, sporting, gating, mitrailleuse, pistol, or revolver cartridges, shall anchor not less than 1 mile below the lower limit of the harbor and fly a red flag (No. 5 Marryat's or B Commercial Code) at the fore during the daytime, and shall abide by the instructions received from the customs concerning the discharge of the same."

"Vessels arriving at this port and having on board, as cargo, in whatever quantity any of the following mentioned articles, viz, nitroglycerine or glonion oil, gun cotton, fulminating mercury, dynamite, lithofracteur, or any other substance used for blasting purposes, shall be subject to the same conditions as to anchorage," etc., as are laid down in the rule quoted above.

"Vessels infringing clauses 11 and 12" of the harbor regulations, "by coming within the harbor limits with dangerous or explosive cargo on board in excess of the

<sup>1</sup> Or, in other words, the delivery order accompanying the export application.

<sup>2</sup> The boarding officer at Chinkiang generally notes these down for the customs, if the vessel does not intend loading or discharging at Chinkiang, according to the port regulations of that port.

quantity therein allowed," will be notified by the harbor master to proceed to an anchorage not less than 1 mile below limit of the harbor, and their entrance, working, and clearance will be stopped by the customs until this notice is complied with.<sup>1</sup>

*How passed through the customs.*—Besides the permit referred to above, when issued by the superintendent of customs to import certain arms or munitions of war into a port, application should be made to the customs for a permit to discharge explosives, etc., below the limit of the harbor from the vessel into the cargo boat, as without this permit (i. e., stamping of the bill of lading and indorsement made to that effect) no arms could be discharged from the vessel.<sup>2</sup> But it is not thus stamped when there are no explosives or cartridges, etc., to land.

The general discharge permit is only issued once to each steamer for general cargo, but when arms are required to be discharged below the limit of the harbor no such duplicate permit is issued beyond making an indorsement on the bill of lading to the effect that "permission is given to H. B. & Co. to discharge this portion of their cargo at the lower limit."

The taotai's permit<sup>3</sup> is not transferable and is valid for one year from date of issue.<sup>4</sup>

A Government store certificate<sup>5</sup> is also obtained from the superintendent of customs for certain contraband goods to make the importation duty free; and this document is only issued to parties, deputies, or waiyuens acting as agents for the Chinese Government departments.

The application, bill of lading, invoice, and the above two documents are all handed to the customs; first to the commissioner's secretary, who has to do with Government store certificate only, to pass the goods free of duty; and when the application is referred back to the general office the usual mode of passing the goods is gone through and the bill of lading stamped.<sup>6</sup>

*To be expedient in passing.*—Delay in passing through the customs is generally caused by the arrival of excessive quantity from what is authorized in the permit, or for want of a permit, etc. Whatever may be the cause, the steamer can not be detained in port nor can the company retain munition of war on board after discharging all her cargo. This prevents her from loading and leaving the port without unnecessary loss of time, thereby causing demurrages to be due to the steamer for undue detention in the harbor.

*Guaranty for the importation or exportation of munitions of war not accepted.*—Notification of July 31, 1871, says that "the practice of allowing munitions of war imported without permission to be landed under guaranty will be discontinued on October 1 next, after which date the regulation relating to munitions of war contained in Rule III and section 5 of Rule V of the regulations appended to the tariff will consequently be in full force."

There is exceptional circumstance on which guaranty may be accepted, i. e., when a permit to import the arms is to hand and not the Government store certificate, or vice versa. Penalty is fixed in such a guaranty and it is limited to a certain number of days, which the commissioner may fix after due deliberation of the matter, and within which time the wanting document is to be produced or in lieu to pay the penalty.

For exporting arms the same rule follows.

*Samples of munitions of war.*—"On and after this date no landing or shipping orders will be stamped for arms or munitions of war without authority from the superintendent of customs. Small lots, usually designated as samples, will not be excepted. It is suggested that merchants apply through the usual channel for a permit to cover such goods, which can be available from time to time when such importations or shipments occur," and when "applications are made, whether through consuls or otherwise, to bring in arms as samples, authority will only be issued for at most two specimens of each variety."

"At Shanghai the authority must be obtained from the taotai superintendent of customs."

*Private importers* are understood to mean shopkeepers who import sulphur, spelter, saltpeter, etc., for alloying metal and for manufacturing fireworks, etc. They have to obtain a permit from the superintendent of customs authorizing the importation of such contraband goods into a treaty port. In such instances the permit usually bears a note "to pay duty." This legalizes their entry, but on account of their being

<sup>1</sup> Clause 22 *ibid.* Masters of vessels would do well to consult clauses 18, 19, and 20 of the harbor regulations.

<sup>2</sup> The restrictions on rifles or pistols, etc., referred to above, in clause 11 of the harbor regulations, are not so rigidly carried out, i. e., they can be discharged within the limit of the harbor, but not for explosives.

<sup>3</sup> For form of permit to import munition of war, see Form 25.

<sup>4</sup> If not used within the year it is canceled.

<sup>5</sup> For form of Government store certificate, see Form 26.

<sup>6</sup> The Government store certificate is to be filled up in the blank columns and the permit written off at the back before producing them at the customs.

for private use duty will have to be paid. These are passed in the same way as ordinary imports, except the permit is first seen and passed by the chief assistant, and then referred to the memorandum desk to fix the duty, etc.

*Transshipments to Japan, Korea, etc.*—"Munitions of war transshipped will in future be dealt with and permits issued as if they were going to the foreign country to which the vessel carrying them is first and directly proceeding. What may be their ultimate intended destination is immaterial.

"Transshipments to vessels proceeding to Korea must be made under special permit (huchao) issued by the competent Chinese authority.

"All applications for transshipment to Japanese mail steamers for Nagasaki and ports beyond need simply give as destination 'Japan.'"

*The huchao.*—Mr. R. E. Bredon says, in his notification of June 30, 1890, that "all munitions of war shipped by vessels proceeding first to Korea must produce huchao, no matter what their declared ultimate destination may be."

*Reexport of munitions of war, gunpowder, etc.*—Clause 13 of harbor regulations provides that "Vessels shall not be allowed to take on board as cargo any of the articles mentioned in clauses 11 and 12 of these regulations in weight or number exceeding what is therein specified without first proceeding to an anchorage not less than 1 mile below the lower limit of the harbor, from which while having such cargo on board they shall only depart for the purpose of proceeding outside of Woosung."

Export<sup>1</sup> or reexport of arms is done in exactly the same way as imports, i.e., they can not be exported without a permit, and that the permit and Government store certificate are required to be written off and passed at the proper desks, and for reexports the usual import particulars must be given on the application.

*The special proclamation of H. E. Huang, superintendent of customs, etc.,* which I reproduce here, will be found of some value to importers of arms or munitions of war in the treaty ports. Though it is dated as far back as Tung Chih second year, fourth moon, ninth day, yet its laws are still in force.

"It is laid down in the regulations appended to the tariff that munitions of war are contraband, and that import and export trade therein is prohibited; and thus it is only when specially imported for Chinese Government officers under Government authorization that the contraband character of such commodities is removed.

"Therefore, after the dates mentioned below, all munitions of war brought to Shanghai will be regarded as and treated as contraband unless the importer has in the first instance obtained a permit to import. This document will be issued by the customs on receipt of instructions from his excellency the governor, and will state distinctly that a certain merchant is authorized to purchase on behalf of His Imperial Chinese Majesty's Government, at a certain place, a certain quantity of munitions of war.

"All munitions of war brought here, save under this permit to import, will be seized and confiscated, and the plea that they are intended to be eventually taken to Japan or elsewhere will be by no means admitted.

"As, however, the distance between China and the various foreign countries is not uniform, I, on the fourth moon (the 21st May), addressed communications to the consuls of the treaty powers to the effect 'that after the expiry of a term of six weeks commencing on the fourth day of the fourth moon, the date of my communication, munitions of war for which no customs permit to import has been issued, brought to Shanghai in vessels which have come from Hongkong or any Asiatic or Australian port, or in vessels which, coming from other parts of the world, have touched or anchored at Hongkong, or any Asiatic or Australian port, shall be regarded as contraband and seized and confiscated; and that after the expiry of a term of seven months munitions of war brought to Shanghai in vessels which, coming from any European, American, or African port, have not touched or anchored at Hongkong or any Asiatic or Australian port, shall be regarded as contraband, and seized and confiscated.'

"In addition to the communication which I have already addressed the consuls of the treaty powers, I now publish this proclamation for the information of all whom it may concern."

#### LANDING CERTIFICATES.

*Landing certificates* are used for some goods imported from the United States of America, such as kerosene oil, lead, etc., and when properly signed here, go back to the collector of customs for return of bond given there. The goods for which the certificates are required must be passed through the customs in the ordinary way, and the wharf warrants<sup>2</sup> for which must be produced to the customs to prove

<sup>1</sup> Arms exported from a treaty port are generally those manufactured in Government arsenals and shipped for provincial government use only.

<sup>2</sup> Wharf warrants are landing accounts delivered to merchants by wharf company in acknowledgment of goods landed in their godowns at a certain charge per month.

that the goods have been landed in the godowns of certain wharf company before the customs will grant landing certificates<sup>1</sup> to the applicants.

*Must be signed at the United States consulate.*—The “certificate of consignees,”<sup>2</sup> “consular certificate,”<sup>3</sup> and the “oath of master and mate of the vessel”<sup>4</sup> bringing the cargo are to be signed at the United States consulate by the parties concerned. The customs landing certificate should be produced to prove the landing of the goods and these certificates must be signed before the vessel or her master leaves the port, and in case of his departure the formalities are deferred until his return.

In ports where there is no United States consul the “resident merchants’ certificate”<sup>5</sup> is used instead of the consular one, but it must be signed by two merchants who are American citizens resident in that port.

#### OPIMUM.

*Bonding or import of opium.*—Opium<sup>6</sup> on arrival can be bonded in any of the customs bonded receiving hulks without payment of duty “until such time as permit to land it is applied for,” but it can not be removed from the hulk unless duty and lekin have been paid.

Application to bond opium<sup>7</sup> should be accompanied with a bill of lading and a receipt order<sup>8</sup> and presented to the opium desk, where the entries are checked with the manifest, and the stamping of these documents constitutes the customs permit to transship from the importing vessel to the hulk.

In the bonding permit<sup>9</sup> is given, by the customs, the general movement number of the opium, which is to be referred to in all future applications to ship, etc.

Import of opium is simply transshipping it to the hulk as treated above, but not landing, which is provided for below.

Opium placed in bond in any of the receiving hulks or repacking godowns is to be insured by its owners; the customs take no responsibility in this respect.

*Landing of opium from the hulk and (or) immediately on arrival of the importing vessel* is understood in two ways: One is to land from the hulk and the other is from the importing vessel. If the landing is from the hulk, the foreign merchant is to present his application in English with the hulk-delivery order to the opium desk and native dealer, a Chinese application which is translated upon an “opium permit” granted by the customs to opium landed by Chinese only; whereas in the second case, importers can, by rule 2 of notification of January 31, 1887, “obtain immediate delivery of opium on its arrival” by paying duty and lekin at once, but the application in this case should be accompanied with the bill of lading of the importing vessel. In either case when the duty is paid and duty receipt handed in to the memo desk, the hulk-delivery order or bill of lading (as the case may be) will be stamped as is done with ordinary imports and handed to the applicants.<sup>10</sup> But by section A of rule 9 of the opium rules “delivery from the importing vessel can only be made under customs supervision.” This rule does not extend to deliveries from the hulk.

*Duty and treaty lekin on foreign opium.*—Eighteen months after the signing of the additional articles to the Chefoo convention of 1876 the opium rules were published on January 31, 1887, regarding the opium traffic at the treaty ports and came into force on 1st day of February, 1887. The additional article which was signed in London on January 18, 1885, enacts that the import duty shall be 30 haikwan taels, and treaty lekin 80 haikwan taels, making the aggregate to 110 haikwan taels on every 100 catties of foreign opium imported into China. Consequent upon the enforcement of these regulations, the collection of lekin was transferred from the old lekin office to the customs and thus abolished the old lekin office under notification of March 16, 1887.

*Transshipment of opium.*—By paragraph 3 of section B of rule 9, opium can be transshipped direct from an importing to an exporting vessel. The transshipment memo,<sup>11</sup> bill of lading of the importing vessel, and shipping order of the exporting vessel should be handed in to the opium desk, where the documents after being checked through will be stamped; provided that the shipper will guarantee in writing in his application that “in the event of the opium not being delivered at the port of destination within ten days from this date I (we) will upon demand pay to the commissioner of customs the full amount of duty and lekin leviable thereon.”

<sup>1</sup> For form of customs landing certificate, see Form 27.

<sup>2</sup> For form of certificate of consignees, see Form 28.

<sup>3</sup> For form of consular certificate, see Form 30.

<sup>4</sup> For form of oath of master and mate of the exporting vessel, see Form 26.

<sup>5</sup> For form of resident merchants’ certificate, see Form 31.

<sup>6</sup> Foreign opium.

<sup>7</sup> For form of application for bonding permit, see Form 32.

<sup>8</sup> Addressed to the commanding officer of the hulk.

<sup>9</sup> For form of bonding permit, see Form 33.

<sup>10</sup> Opium permit is handed over to the Chinese applicants at the same time as the hulk delivery order when stamped.

<sup>11</sup> For form of application for permit to reship, see Form 34.



*Reexport of opium.*—The usual export application, together with the shipping and bulk-delivery orders, should be presented to the opium desk when opium is to be shipped for another port, but "not a reexport application giving particulars of importation." Full original importing marks and numbers, as well as the reexporting or shipping marks, are to be given. The entries are carefully gone through with the records at the customs, and when found to agree, the application will be retained and the delivery permit, etc., be granted to the applicants. "Foreign opium when shipped hence to coast or river ports will not be required, when leaving the bonded receiving hulk in which it is deposited, to pay duty and lekin at Shanghai, but these taxes will be levied at the port of destination when opium is taken out of bond there;" but shippers are required to give a guaranty to the customs in the same manner as the one pointed out in the transshipment of opium.

*Reimportation of opium.*—Opium from a Yangtse port when not covered with a certificate—but which when given certifies that duty has been already paid at the original port of shipment—can not be exempted from payment of further duty, etc., when subsequently landed or reexported. All reimports of opium are required to be examined at the customs jetty before being taken over to the hulk and after verification, the bill of lading accompanying the application is stamped and done with. Discrepancies are disposed of and dealt with in the same way as ordinary imports.

*Opium transit certificates; conveyance inland and special packing, etc.*—"Holder of duty and lekin paid opium desiring to forward it from Shanghai inland should make application to the customs, whereupon opium transit certificates will be issued gratuitously. At the same time with the application to the customs the opium itself for which transit certificates are required must be made up in a single package or several packages of the prescribed size or sizes at the customs repacking godown in the Hankow road, and there receive the customs-duty proof stamps, marks, and numbers necessary to authenticate them as the identical packages described in the corresponding transit certificates, and as such exempt from further taxation. But such certificates can only protect opium while in transport in the interior, and then only so long as the packages remain unopened and the customs seals, marks, and numbers are not effaced or tampered with."

*Sizing of packages.*—Opium going inland under the transit certificate can be repacked into several small packages, such as: Persian, Turkey, and Malwah opium to one-catty or three-catty packages or in their multiples. Benares and Patna opium to one-ball packages or in their multiples, etc.

*Duty-proof stamp.*—"All opium whatsoever when removed from the bonded hulks—excepting opium for shipment to coast or Yangtse ports—should be taken forth with to the customs repacking godown, when stamps or labels in proof of payment of duty and lekin will be affixed to each cake or ball, to guard against the imposition of further taxes or duties."

*Damaged opium.*—In the event of damaged opium arriving at Shanghai and discharged into receiving hulks, notice of which should be given to the customs within ten days after the date of arrival of the vessel for reduction of duty. Such application should state the causes of the damage, but after the lapse of ten days no application of this nature will be entertained.

*Rules affecting opium hulks.*—Subsection C of rule 9 of Opium Rules defines that "no other cargo than opium is allowed to be stored in the bonded receiving hulks and any goods found there for which customs permit has not been granted will be liable to confiscation. Unauthorized shipment upon or landing from a receiving hulk renders the opium concerned liable to confiscation, and the receiving hulk to the withdrawal of privileges. Permission will not be granted to place in bond a second time opium that has been once taken out of bond either for local consumption or for transit into the interior."

#### THE PASS PRACTICE.

*Introduction of the system.*—It may be contended that, from the time of Mr. T. Dick, the pass practice has come into vogue, and it is still of great assistance and use to the mercantile community. Mr. Dick says in notification dated July 20, 1871, that "in consequence of the frequent complaints lodged by importers at the custom-house, of incorrect declaration of particulars of importation being made by persons reexporting foreign goods, the undersigned, by authority from his excellency the superintendent of customs, hereby gives notice that from the 1st of November next it will be necessary, in accordance with the treaty stipulations, referring to the reexportation of foreign goods, for the applications to export to be made either by the importers themselves or certified by them to be correct, by means of passes (to be made out by themselves) or by any other kind of documents they may find most

<sup>1</sup> For form of delivery permit, see Form 35.

convenient."<sup>1</sup> Passes for foreign goods are valid for three years and for native produce twelve months.

*Of the three kinds of passes.*—In the Shanghai customs there are in use three kinds of passes, viz:—

(1) The original pass (which is not transferrable) is addressed to the commissioner of customs, as evidence of duties paid upon the importation of the goods, and the commissioner will allow all reexportation of same, with a right of drawback thereon, if reexported within the regulation period of three years, allowed for reexport of foreign produce.

(2) The new or subpass (which is transferrable) is also addressed to the commissioner of customs, to allow the person presenting it with a reexport application for foreign goods all reexportation, and the right of drawback thereon, etc.

(3) The pass for native goods (transferrable) is original and subpass in one, and in practice is treated in the same way as the subpasses, but the drawback is only given when the goods are reexported within twelve months.<sup>2</sup>

The practice and restrictions to which these passes are subjected to are treated hereunder.

*Original passes.*—"Before duties are paid upon those foreign goods which applicants consider to be of such a nature as to require passes, the importations should be entered on the original pass and the importers should hand this document to the customs with the duty receipt to be stamped by the office simultaneously with the bill of lading."<sup>3</sup>

This original pass serves "as a warrant to the customs that duty has been paid on the goods mentioned in it, and subsequently, as these goods are sold for which passes are required, the new pass should, before it is handed to the buyers, be sent to the custom-house (drawback desk) with the original pass to be stamped."<sup>4</sup>

*Should be numbered.*—"Every original pass should be numbered by the importer, and each new pass should have both the number of the original pass and a subnumber of its own. Marks and numbers as per bill of lading should be entered in all passes."

*And can be used by original importers.*—"When a merchant makes application to reexport his own duty-paid imports he should hand in the original pass (covering the goods applied for) with his reexport application, in order that an entry of every such shipment may be made and duty noted on the said pass against the original importation."

*Pass for native goods.*—"In the case of Chinese imports one pass only is necessary. This should be made out for each lot or number of packages as per bill of lading, and handed to the custom-house with the duty receipt to be stamped as in the case of foreign imports, but no subsequent subdivision of these passes will be admissible."<sup>5</sup>

*Passes for munitions of war* are very useful to importers as well as to reexporters. They are addressed to the commissioner of customs with the docket that "on presentation of this document please allow the goods imported by us by authority from the superintendent of customs to be reexported." They equally serve the same purpose as original passes to facilitate reference of the particulars of back date, except that they are not stamped. It is at the option of importers to use them or not, and in the place of steamer numbers the permit and Government store certificate numbers with their dates should be given on such passes.<sup>6</sup>

*Admittable goods* hardly require a pass, but a pass for duty-free goods is also advantageous inasmuch that it leads to a record being made of the due entry of the goods into the port at the time of reexport without unnecessary delay.

This pass is not stamped, but the reexport application is verified and the goods stamped to be examined before the reexport permit is granted. In the event of an ordinary pass being used for this purpose, the words "resulting from the payment by us of duties" should be struck out.

*Prevention of confusion in the system.*—"The introduction of this system offers certain guarantees to importers that similar fabrics consigned to other firms can not easily be confused with or substituted for their own." It also convinces "buyers that the passes handed to them to cover their purchases are genuine, and that they have secured for themselves a certainty of the minimum of delay when applying to the customs to reexport."

*Passes unstamped are not accepted.*—"Applications to reexport duty-paid imports, if accompanied by nonstamped passes, will not be given the necessary permits, etc."

<sup>1</sup> Customs notification No. 245.

<sup>2</sup> But the applicant on reexporting the goods or produce must state in his application that drawback is required.—See Reexports.

<sup>3</sup> Section 1 of rule 2 of notification dated June 19, 1885, came into force July 1, 1885 For form of original pass, see Form 36.

<sup>4</sup> For form of new pass for foreign goods, see Form 37.

<sup>5</sup> For form of pass for native goods, see Form 38.

<sup>6</sup> Pass for munitions of war is the same as Form 37, but with the above docket.

until the goods have been examined and found to correspond with particulars of importation in respect of marks and numbers," and all "applications must specify numbers as well as marks, etc."

*Entries on passes to be in black ink.*—Entries on all the passes should be in black ink, both imports and reexports—"No entries in pencil, indelible or otherwise" will be accepted by the customs. The entries in passes shall be canceled when shut-out goods are not examined within three days.

*Loss of passes* should at once be brought to the notice of the public in the daily papers (native or foreign) at least for one week from time of loss, after which to be reported in writing to the Commissioner of Customs,<sup>1</sup> who will then direct the goods to be examined, and if the goods, marks, and numbers have been found to agree, a duplicate pass will be stamped by the customs and an entry of it made in the original pass.

*Mistakes in passes*, if detected after payment of duty, or after they were stamped, should be brought to the knowledge of the customs in writing,<sup>2</sup> whereupon an examiner will be deputed to examine the goods and, if found to agree, the passes will be allowed to be corrected. Though passes are only referred to here, but it is from the application that the mistake generally comes, as the passes are simply copies of applications, adapted for references. Applications are filed away in their respective covers.

### REPACK.

*Native produce* arriving from the interior or native ports can be repacked if the size or form is irregular and unsuitable for reexportation, provided that "the goods shall be entered for reexport on arrival, and the merchant, after ascertaining that repackaging is requisite, shall make report (i. e., application to repack,<sup>3</sup> accompanied with passes) of the same to the customs when officers will be sent to make examination and establish the identity of the goods about to be repacked with those originally entered; which being done the customs will issue a permit to repack and appoint officers to repair to the applicant's godown and superintend the repackaging." The officer will also note on each pass that so many packages of certain weight, etc., have been repacked into so many packages.

*Part shipments.*—When goods thus repacked are subsequently desired to be reexported in toto or in part<sup>4</sup> to a foreign port, the merchant should hand in to the export desk the usual reexport application accompanied with a shipping order with "permit to repack,"<sup>5</sup> and the passes thus indorsed. The application is then stamped "goods repacked to be examined," to prevent misrepresentations of other goods for those repacked by authority, and that the drawback is properly applied for. The application is then referred to the examining officer, who, after examining the goods, returns it back to the customs and after further verification (if no discrepancy occurs) it is passed, but when there is a difference the application is at once sent back for amendment.

At the export desk the passes, etc., are carefully checked with the reexport application and when they agree the shipping order is stamped and passes initialed and handed back to the applicant. The "permit to repack" is returned to the shipper after entering on it the number or quantity of the packages shipped, and the reexport certificate will also have such entries made thereon for the information of the port concerned.

*Shipment in full.*—When the produce is to be reexported in full the permit to repack is not returned to the shipper, but it is "archived monthly in the yamen of the superintendent." In "issuing the reexport certificate for goods arriving from the Yangtse ports, therein" will be entered "the number of packages of which the goods were composed on original arrival and final shipment." Moreover, the produce is allowed by Section C of rule 1 to be reexported without further payment of duty, subject to the following conditions, viz: "The reexport shall take place within the regulation period of twelve months. At the time of shipment the merchant shall

<sup>1</sup> We beg to inform you that passes No. ——— covering (——— goods) ex. ——— have been declared to be lost, kindly therefore grant us duplicate passes. In order to guard you from accepting any application to reexport the same goods, we have published the loss in (——— daily) paper for seven days consecutively and beg to refer you to the copies of such papers herewith.

We are, etc.,

<sup>2</sup> We beg to inform you that by an oversight (——— goods) have been passed erroneously, and we paid the duty per piece instead of *ad valorem*. The error has now been discovered and we beg to apply for permission to rectify the same. We will pay the difference of duty due thereon after your officer having reexamined the goods.

(If the duty had been overpaid, then the applicant should ask for refund of duty after proving how that had occurred, but when the case is otherwise, the applicant will have to pay the difference of duty due.)

<sup>3</sup> For form of application for a permit to repack, see Form 39.

<sup>4</sup> For form of permit to repack, see Form 40.

<sup>5</sup> As if the application had not been stamped for examination.

return to the customs the permit to repack and report that the goods for which permit to ship is requested are goods which arrived on — day, from — port, and for which application for permit to repack was made on — day. Having by examination established the fact that the goods—whether consisting of a greater or less number of packages than when imported—agree in weight and quantity, as reported in their repacked form and condition for shipment, with the goods as originally entered at the time of import, the customs will treat the goods as if reshipped in their original form and condition; that is to say, no export duty will be charged, and a drawback for the amount of coast-trade duty deposited on arrival, or a certificate of reexport, as the case may be, will be issued. The reexport must, however, take place, and the drawback or certificate of reexport be applied for and obtained from the customs, within the period of twelve months above alluded to."

*Forfeiture of coast-trade duty.*—Packages clandestinely opened, or repacked without authority from the customs, i. e., previous report to, and inspection of, and for the issue of "Permit to repack," will subject the party concerned to the forfeiture of coast-trade duty paid at the time the produce was imported. Full export duty will be levied on shipment of same.

*When the produce will be confiscated.*—While repacking the goods for which the repack memorandum has been requisitioned for, no change should take place either of "nature or quality of merchandise," as it will entail confiscation of the produce if at the time of reexportation a change be discovered in the merchandise either by substitution or introduction of other articles. It is immaterial whether the repackage has been allowed by the customs or not, but an attempt to evade the customs by misrepresenting the import, as if originally from the interior, at the time of reexportation will, by Rule III of repacking rules of 1866, bring on "the penalty of confiscation."

*Suspension of drawback on excess of quantities in repacking.*—Section D of rule 1 says that "any excess in respect of weight or quantity in repacked goods about to be shipped, as compared with the weight or quantity reported on original entry, will be held to establish the fact that the goods about to be shipped are not the identical goods originally entered for reexport. In all such cases neither drawback nor certificate of reexport will be issued, and full export duty will be charged on shipment."

*Damaged goods.*—Application should be made to the customs in the same way as pointed out above in "Native produce," and the chief assistant will depute an officer to examine the packages, and when he is satisfied that the packages are original, etc., and that repackage is necessary for the purpose of reexportation, permission will be granted to repack the goods. No repacking can take place unless a "repack memorandum" is granted and an officer deputed to superintend the repackage.

*Korean produce* "may be repacked under the same rules as apply to native goods."

#### TRANSHIPMENTS.

*What constitutes a permit to tranship.*—Transshipment permit is a bill of lading stamped by the customs to take the goods from the importing vessels, and the shipping order (when stamped) to ship them on board the exporting vessel. The stamping of both these documents constitutes the permit to transship, but "neither landing nor shipment permit will be issued for any goods discharged from the importing vessel under the general terms 'merchandise,' 'contents unknown,' etc., until the same have been produced for customs examination and verification." Transshipment applications should be accompanied with the above two documents and filed at the import desk, when the memorandum will be checked off the manifest and stamped without payment of duty, after which the goods are entered in the cargo certificate of the exporting vessel. This mode applies to transshipment to coast ports, but for river ports the routine varies. (See below.)

*Transshipment to river ports.*—Subsection 2 of article 5 of the Yangtse revised regulations provides that "when import cargo is transhipped on board a river steamer at Shanghai, it must first be cleared of all duties. The transshipment will not be authorized until the customs are satisfied that the import duties have been paid." But for ad valorem paying goods (not tariff paying) a separate application should be presented to the customs. The goods are examined by the customs and the bill of lading stamped "to examine," and the shipping order finally stamped when duty is paid and receipt handed in. Mode of examination, etc., is carried on in the same way as described in imports.

*Transshipments to foreign ports* is treated in the same way as for river ports, and is in every respect examined before a permit to transship is granted. No duty is levied on native produce if full and a half duty is paid at the first port of shipment. A reexport certificate is granted for refund of coast-trade duty when applied for.

<sup>1</sup> For form of transshipment application, see Form 41.

*Transshipment application to be in duplicate.*—"All applications to transship merchandise must be handed in to the customs in duplicate. Legible press copies will be accepted as duplicate."

*Transshipment application to be made within six days of a vessel's entry.*—All transshipment cargo must be applied for by consignees within six days of the entry of a vessel at the customs, but rule 2 of notification of September 8, 1881, states that "no transshipment applications will be stamped after the fifth day of a steamer's clearance."

*Shut-out transshipments.*—Within forty-eight hours from the time of a steamer's clearance all shut-out transshipments must be reported to the customs and the application will be allowed to be corrected after the goods are examined and found to agree with the shut-out memorandum. Transshipment permit, thus rendered valueless for reason of the vessel shutting out a portion of the goods, is canceled and another delivery order stamped when application is made to the customs to reship them. Applicants may either reship the goods shut out at once or make an application to land and pay the duty.

#### REEXPORTS.

*Foreign goods to native ports.*—Article 45 of British treaty of 1858 enacts that "British merchants who may have imported merchandise into any of the open ports and paid the duty thereon, if they desire to reexport the same shall be entitled to make application to the superintendent of customs, who, in order to prevent fraud on the revenue, shall cause examination to be made by suitable officers to see that the duties paid on such goods, as entered in the custom-house books, correspond with the representation made and that the goods remain with their original marks unchanged. But if, on such examination, the superintendent of customs shall detect any fraud on the revenue in the case, then the goods shall be subject to confiscation by the Chinese Government."

Taking such as the fundamental rule of the customs, merchants reexporting the goods should first of all present to the export desk a reexport application<sup>1</sup> containing full import particulars of the goods, together with a pass and shipping order<sup>2</sup> duly signed and numbered. Foreign goods to native ports are, with slight modification to the principle, not examined here, but the particulars are verified as stated above at the customs and the permit to ship granted, as the work of examination, etc., is left for the port of destination. The stamping of the shipping order constitutes the permit to ship or reexport.

But there are exceptions to the maxima of goods sent to native ports without examination, as, in accordance with customs notification of July 28, 1884, the officer at this desk has power to stamp on the application "to be brought to the jetty for examination," and hands it back to the applicant. If "the request is not complied with all passes presented to cover those goods must be detained and the goods will be considered as reexported." After examination of the goods the application is returned to the customs, containing the notes of the examining officer and the particulars submitted are checked (as if the application was not stamped for examination), and when found to agree the passes are signed and shipping order stamped.<sup>3</sup>

*Foreign goods to foreign ports* are merely cargo unsold. "Foreign country" here is meant ports which do not come under the jurisdiction of the Imperial Chinese maritime customs, but to a country of any of the treaty powers. To enable the shipper to reship his goods he should put in a reexport application, accompanied with a shipping order, etc., in the same way as laid down above. Goods for foreign ports are always examined at the jetty. No goods to foreign countries, either of native or foreign origin, can be reexported to a foreign country under an exemption certificate, but a drawback is granted to the applicant if the goods are reshipped within three years. After examination of the goods at the jetty and before sending it to the customs, such application should bear the stamp of the superintendent's weiyuen, as without this particular stamp no drawback will be noted.

*Native produce to foreign ports.*—Foreign material which has gone through a process of manufacture in China is considered as Chinese produce, and for the reexport of which and those of native origin to foreign countries the same precedent follows, except that the goods must be reexported within twelve months. Native produce usually pays full tariff duty at the port of shipment, as per rule 2, of Coast Trade Duty Regulations of October, 1861, but the coast-trade duty which is half import duty paid at the port from where it is reexported is refunded to the applicant. Regulations of

<sup>1</sup> For form of reexport application, see Form No. 42.

<sup>2</sup> For form of shipping order, see Form No. 43.

<sup>3</sup> Goods which can not prove their entry, wholly or partially, will necessitate the payment of duty to the customs, but for such discrepancies an explanation must be given before the question of the levy of additional duty is decided upon.

Chinese Maritime Customs states, on page 7, that "if the produce in question be entered at the second port, as for reexportation to a foreign market, the payment of coast-trade duty is to be regarded as a deposit during a term of twelve months, before expiry of which the produce must be reshipped for a foreign port, and the merchant will thereupon recover the amount of the coast-trade duty lodged with the customs. If the term expire without shipment of the produce, the said amount will be carried to the account of customs revenue, and the produce, if subsequently shipped to a foreign port, will pay a full export duty."

Customs notification of May 12, 1864, further states that "reexporters of Chinese produce to Hongkong should state, in their application to ship, whether the produce is destined for reexportation from Hongkong to a foreign country or a Chinese port; and should also state, when it is possible to do so, the country or port for which it is destined."

*Native produce to native ports.*—"When native produce on which coast-trade duty has been paid here is reshipped to any other open Chinese port (except in river pass steamer to those on the Yangtse) a drawback will be given for such coast-trade duty." Notification of August 28, 1874, states "that on and after this date native produce reshipped coastwise, after having been more than a year in port, will not be entitled to drawback, but will have again to pay export duty."

*Reexport certificate* is a document granted by the customs to applicants and contains an account of the goods imported, that full and half duty had been paid at the port of shipment and are reexported in their entirety to a foreign country. This entitles the holder to a refund of half duty paid thereon at the port of shipment. Notification of July 4, 1863, lays down as a rule that "native produce brought here in river pass steamers from either of the three open ports on the Yangtse and subsequently reshipped to another open Chinese port (except to any of the Yangtse ports in river pass steamers), the shipper will obtain from this office a certificate of its reshipment, on production of which at the river port of shipment the customs of that port will issue a drawback for the coast-trade duty paid there."

Among the articles of reexport, tea is one for which the importer gets the reexport certificate, but in the case of other goods, in nine cases out of ten, such certificate is granted to the reexporter who produces the pass.

*If the amendment of reexport certificates for foreign goods to native ports, notification of November 25, 1870, says that "three days after departure of exporting vessel will be allowed for amendment of the name of importing vessel and date of importation, but beyond that time no amendment of these particulars will be received.*

*"Of the description, quantity, or measurement of goods no amendment will be received at any time after the departure of the exporting vessel, unless supported by a Chinese certificate from the port to which the goods have been sent."*

Certificate of reexport is also issued to reexporter to cancel his bond, if the goods are of such a description as could only be shipped under bond to native ports (such as rice and copper cash, etc.), and for which the bond has been accepted in lieu of payment of half duty.

*Reexport of kerosene oil.*—"Kerosene oil which, owing to defective packing or other causes, has leaked from the original packages while on board the importing vessel, and has to be discharged in bulk, will only be allowed reexport privileges when packed at the wharf or the place of discharge in packages so marked and numbered, under the supervision of a customs officer, as to make it possible to identify them when brought for reexport."

*Reexports shut out.*—"All shut-out cargo must be brought to the customs jetty for examination, application to land made (shut-out memorandum presented), and the export applications corrected at the custom house within three days after the clearance of the vessel concerned. On the expiry of this limit no applications or passes can be corrected, and the cargo, if reshipped, will be considered as an original export, and duty levied accordingly."

#### EXEMPTION CERTIFICATE.

*Exemption certificate* is a document issued by the customs to cover reexports of foreign and Chinese produce to native ports, under rule 2 of British consular notification of October 30, 1861, in proof of payment of duty at the port of shipment, so that on arrival of the produce at the port of destination no duty will be levied on the same goods.

There were some changes in the practice of granting exemption certificates in April, 1863, which necessitated the discontinuance of the old system of protecting foreign imports reexported from one Chinese port to another—without payment of duty at the second port—under an exemption certificate, granted to protect such imports. Regulations of Chinese maritime customs provide that the new system was to "issue, instead of exemption certificates, drawbacks for the duty paid at the

first port," and in July of the same year this rule, instead of being peremptory, was made optional, as will be seen from the notification below.

SHANGHAI, Friday, August 8, 1863.

The undersigned is directed to notify the mercantile community that henceforward shippers of duty-paid foreign imports, from Shanghai to any of the open Chinese ports, except in river pass steamers on the Yangtse, will have the option of taking out either drawbacks or exemption certificates.

Acting Commissioner of Customs.

*Must be applied for.*—Rule 4 of notification of October 30, 1863, says that "re-exporters to other treaty ports of duty-paid foreign imports, when applying for permits to ship, ought to specify in their application whether or not an exemption certificate is wished for. When exemption certificate is not in this way applied for, it will be taken for granted that drawbacks are wanted; but such drawbacks can not be issued from the office until a separate application shall have been made in writing addressed to the drawback desk and accompanied by a bill of lading in proof of shipment." And rule 6 of the same notification points out that "exemption certificates and export-duty proofs will be got in readiness to accompany the vessel by which the goods are exported. The clerk at the clearance desk will hand out with the clearance an envelope sealed and addressed to the commissioner of customs at the port for which the vessel clears; in which will be contained all the exemption certificates applied for at the time of shipment, and all the export-duty proofs required to be presented at the port of discharge. Consignees of ships are specially requested to be particular in sending such covers with the vessel concerned and in instructing their agents at the port cleared for, to forward them when handing in the import manifest to the office of customs."<sup>1</sup>

When goods are shut out, these certificates are detained and amended and only sent on when the goods are reshipped.

#### DRAWBACKS.

*What is drawback?*—"Drawback is a term used in commerce to signify the remitting or paying back upon the exportation of a commodity of the duties previously paid on it"<sup>2</sup>—and at the custom-house the same principle is adopted for the refunding of duty paid on the goods when imported, but not until they are reexported with all their attendant privileges. The request for a drawback lies with the party reexporting the goods; and it is given to those who reexport their own goods, or those applicants who have bought and reexported a merchandise with a right of drawback thereon by means of a pass delivered to them.

*Of the two kinds of drawbacks.*—There are two kinds of drawbacks, ordinary for goods reexported and special for goods shut out, short-landed, or sea-damaged, etc. To insure a drawback, foreign goods must be reexported in their original state and condition within three years, and native produce in twelve months from date of first importation.

*Drawback of foreign goods may be cashed.*—The validity of drawback certificate as a tender for the payment of import and export duties, lies with article 45 of treaty of 1858, but has been extended by customs notification of February 2, 1877, which came into force on February 13 of the same year, that drawback on foreign goods, when granted, is at the option of the recipient to cash it at the Haikwan Bank, or to use it for the payment of duty. If the intention is to cash it, the certificate is to be taken to the custom-house for "commissioner's seal and signature, and after being so sealed and signed it will no longer be receivable at the bank in payment of duties."

*Drawback of native produce.*—On March 5, 1884, there appeared another notification, which states that "the mercantile community are hereby informed that with the exception of foreign goods drawbacks, others can be used in no other way than in making duty payments of their own category."

*Drawback of coast-trade duty* "deposited on native produce, which at the time of importation has been entered as intended for reexport to a foreign port, and which has been reexported accordingly, will be accepted at the customs bank in payment of import and export as well as of coast-trade duties."

*When or why coast trade duty is not returnable.*—Article 3 of Coast Trade Regulations of October, 1861, defines, that "if the produce though shipped within the term allowed (twelve months), be found to have been subjected to unauthorized changes of quality, condition, etc., the coast trade duty lodged will not be returned, and export duty, as upon all other produce leaving the port, will be levied."

<sup>1</sup> The words 'exemption' or drawback certificates when put in the blanks of the reexport application are sufficient for the customs to make out the necessary papers.

<sup>2</sup> Wharton's Law Lexicon.

*On excess of duty.*—There are some cases of excess of duty being paid to the customs on erroneous description of goods, or on passing one good for the other, at a high valuation. The surplus duty will be refunded to the applicant when substantial proof is shown to the customs.

*Must be applied for by authorized persons.*—By notification (No. 9) of the 20th of October, 1863, the customs "cease to send out drawback certificates and they must be applied for personally by duly authorized parties to the clerk at the drawback desk,"<sup>1</sup> and delivered to them on signing the register of drawbacks there.

Such representatives of firms at the customs who have authority to sign and receive drawback or exemption certificates should be announced in "an official letter written in letter-paper size" to the commissioner of customs. "The signature of the person so authorized to sign for and receive these documents must be given in the official letter to the commissioner."

#### EXPORTS.

*What constitutes a permit to export.*—Rule 8 of Customs Regulations provides that "when the whole of the inward cargo is discharged, the vessel is examined by a customs officer. Shippers may then hand in to the customs their application to ship,<sup>2</sup> which must, as in the case of the application to land, give full particulars, and be accompanied with their shipping orders.<sup>3</sup> The shipping orders will be stamped by the customs and returned to the shippers who may then ship their goods." The said stamping constitutes the permit to ship, but "goods shipped, or water borne to be shipped without such shipping order duly stamped, are liable to confiscation, and the master of the vessel receiving them on board is liable to fine."

*Native produce.*—Taking the above as customs law which governs exports, the shipper has to take his export application to the export desk, where it will be stamped "to be examined at the jetty, or 'wharf' when asked for according to the quantity of goods about to be exported." Most of the export applications go to the memorandum desk first, where they are also similarly stamped, and after passing through that desk (when duty is paid), and marked "export duty paid;" the documents pass over to the export desk to be examined, stamped, and finally done with. The routine of examination is given in repacks, and reexports and the same system is followed in exports. Goods for foreign ports, whether of native origin or not, are examined without exception, but for native ports applications are sometimes accepted by the customs and marked "to pay duty" in the cargo certificate, thus leaving the work of examination, etc., for the port of destination.

*Shipment and discharge permits* should be on board the vessel concerned either before or at the time of the goods referred to in the permit to ship.

Mention has been made on page 21 of duty paid or export duty certificates and coast trade duty on native produce, to accompany native produce carried coastwise, and I may point out here that if—

*Loss of export duty certificate* be alleged at the port of arrival, "the export duty can be lodged with the customs until the customs authorities shall ascertain the fact from those at the port of shipment."

*Permit to ship.*<sup>4</sup>—This is one of the kind of permits to ship which is different from those granted by the customs for merchandise passed in their ordinary way, and it is somewhat privileged,<sup>5</sup> on account of its being granted to officials of rank arriving and embarking on duty to another port, to enable their effects and packages being shipped with the least hindrance as possible. The advantage which this document gives to shipper is that the effects, etc., are not examined and are allowed to be shipped off as the permit authorizes.

This permit is obtained, first, by application to the superintendent of customs, and is issued through the customs, who, before issuing it out of office, sign and seal it with the seal of maritime customs. It bears the name of the official applicant, marks and number of packages, and the name of the vessel by which the goods are to be shipped.

<sup>1</sup> When drawback has been applied for, and is ready for delivery, the customs authorities, with their usual courtesy, will notify merchants as follows:

"I am directed to inform you that the drawbacks standing in your name are now ready, and to request that you will call at this office as early as possible to collect the same. By order of the commissioner," etc.

<sup>2</sup> For form of export application, see Form No. 44.

<sup>3</sup> Same as Form No. 43.

<sup>4</sup> Special application may be made to the chief assistant to permit examination of valuable goods at consignee godowns.

<sup>5</sup> For form of this kind of permit to ship, see Form No. 45.

It is here called privileged to distinguish one kind of "permit to ship" with the other. The reader will understand that a "permit to ship" is to be understood in five different ways:

- (1) Is shipping order stamped to ship transshipment goods.
- (2) Is shipping order stamped for reexport applications.
- (3) Is shipping order stamped for export applications.
- (4) Is the one alluded to above.
- (5) Is permit to ship coal for ship's use, see Form No. 46.



The permit is returnable to the customs within twenty-four hours if the packages are shut out or the official in question be leaving by another vessel and is retained there till next opportunity arises, when it is reissued with amendments made thereon. No shipping order is stamped when this kind of permit is given out of the customs, and on the shipment of the packages the officer on duty on board the exporting vessel collects all such papers.

*Copper cash.*—Section 2 of article 5 of rules appended to the tariff says, that for export of copper cash "the shipper shall give notice of the amount of cash he desires to ship and the port of destination, and shall bind himself, either by a bond<sup>1</sup> with two sufficient sureties, or by depositing such other security as may be deemed by the customs satisfactory, to return within six months from the date of clearance to the collector at the port of shipment the certificate issued by him with an acknowledgment thereon of the receipt of the cash at the port of destination by the collector at that port, who shall thereto affix his seal; or, failing the production of the certificate, to forfeit a sum equal in value to the cash shipped. Cash will pay no duty inward and outward," and "the export of cash to any foreign port is prohibited," but "it is lawful to ship it at one of the open ports of China to another."

*Rice and other grain.*—Section 3 states that for "the export of rice and all other grain whatsoever, native or foreign, no matter where grown or whence imported to any foreign port is prohibited. But these commodities may be carried by British merchants from one of the open ports of China to another under the same conditions in respect of security as cash on payment at the port of shipment of the duty specified in the tariff."

These bonds<sup>2</sup> serve as a guaranty against nonfulfilment of the obligations set forth in the articles cited above, and bind the party concerned against unreasonably short or excess of quantity in the landing of same at the other port. It will suffice, if the amount pledged covers the full value of the goods.

In the bond for export of rice, there is a condition which runs thus: "Now, the condition of the above obligation (meaning the recital and condition in the bond) is such that if the said — company shall duly return within four months from the day of the date hereof, the certificate issued by the customs at the port of Shanghai, with an acknowledgment thereon of the arrival of the said S. S. — and discharge of cargo specified, sealed by the customs at the port of —, then this obligation to be void; else to be and remain in full force."

Application for export or reexport of rice must contain marks, number of bags and quantity in piculs, etc., to enable the customs to keep a proper register of the movement of rice in the treaty ports. The bond and application are retained at the customs, and the certificate handed to the merchant; but the bond is returned when the certificate arrives, as stated in article 2.

To import rice under bond means to guarantee the payment of coast-trade duty at the expiry of twelve months, whether reexported or not within this period. Until this is done, the obligation remains in full force.

The customs permit the export of rice or grain under bond to a coast port on payment of duty, but limit it to 2,000 or 3,000 bags or packages to each merchant. There is no restriction "as to the total amount which may be shipped in any vessel on account of different merchants."

*Tribute rice* is carried by vessels flying Chinese or foreign flag for certain provinces in the north, and these vessels have the privilege of conveying dutiable mercandises free of duty to a certain extent, viz, for 1,000 shih of tribute rice they have the option of carrying 220 shih of native produce free of duty, shipped for the first time,<sup>3</sup> or about 21.5 per cent. of the weight of rice carried.

Application is received and permit stamped for tribute rice at the memorandum desk and not export desk.<sup>4</sup>

*Pulse and bean cake.*—British consular notification of March 24, 1862, states that "Article 4, of rule No. 5, appended to the tariff of 1858, is rescinded. Pulse and bean cake may be henceforth exported from Tungechow and Newchwang, and from all other ports in China open by treaty, on the same terms and conditions as are applied to other native produce by the regulations bearing date of December 5 last—that is to say, they may be shipped on payment of tariff duty at the port of shipment and discharged at any Chinese port on payment of half duty, with power to claim drawback of the half duty if reexported."

*On goods shut out.*—Rule 2 of notification, dated October 30, 1863, says: "If a vessel is unable to receive on board goods for which a shipping order has been stamped,

<sup>1</sup> Form of bond to export, see Form No. 47.

<sup>2</sup> There is no import duty on rice from abroad.

<sup>3</sup> For form of bond to export and import rice, see Forms Nos. 48 and 49.

<sup>4</sup> Duty will have to be paid if the export is not for the first time. The privilege of carrying tribute rice now rests exclusively with the China Merchants S. N. Company's steamers, and the question of duty is settled at the end of every year.

<sup>5</sup> A shih of rice is 140 catties.

the quantity not shipped ought to be reported in writing (shut-out memorandum)<sup>1</sup> to the export permit desk<sup>2</sup> before the departure of the vessel,<sup>3</sup> and the goods so shut out to be taken to the customs jetty for examination, in order to avoid being called upon for payment of duty if afterwards placed on board another vessel."

Further notification of April 5, 1881, states that "all cargo shut out will have to be brought to the custom-house jetty for examination prior to its being relanded; that in the case of cargo not thus brought to the custom-house jetty for examination no amendment of the Passes, etc., covering such cargo will be authorized, and that it will, if reshipped, be treated as an original shipment, and as such liable to duty."

The examiner's notes are sent in as usual to the river or export desk, as the case may be, and the application allowed to be corrected.

A drawback is given on goods shut out when not reshipped, and in accordance with notification of December 20, 1876, claims of this nature "must be made within fourteen days from the departure of the vessel by which application was made to ship."<sup>4</sup>

Cargo certificates contain full particulars of all goods shipped under the supervision of the customs, and are drawn up entirely at the customs according to the applications passed by the customs. In addition to this, Chinese cargo certificates are also made up independent, and they also serve as a check on the manifest in or outward. Cargo certificates<sup>5</sup> were allowed to be taken out of customs by agents of vessels for the purpose of going through the items, but since August 1, 1890, the practice has been discontinued. Vessels to or from a treaty port generally carry cargo and duty-paid certificates for production at the port of destination to show that export duty on all goods on board had been paid at the port of clearance.

*Russian goods.*—Article 5 of Russian Overland Trade Regulations, February 12-24, 1881, states, that "goods brought by Russian merchants by land from Russia to Tientsin will pay an entrance duty equivalent to two-thirds of the rate established by the tariff. Goods brought from Russia to Sou-tcheon (Tsai-yu-kwan) will pay in that town the same duty and be subject to the same regulations as at Tientsin."

ART. 9.—"On the exportation by sea from Tientsin to some other Chinese port opened to foreign trade by treaty of goods brought from Russia by land, the Tientsin customs will levy on such goods one-third of the tariff duty in addition to the two-thirds already paid. No duty shall be levied on these goods in other ports. Goods sent from Tientsin or the other ports to the internal markets are subject to transit dues (i.e. half of the tariff duty) according to the general provisions laid down for foreign trade."

#### CLEARANCE OF VESSELS.

*Clearance of steamers and outward manifests.*—When the loading of a vessel is completed, notice<sup>6</sup> of her clearance may either be given in writing or personally to the clearance desk not later than 2 p. m. on any week day, except Sunday.

For vessels which clear under guaranty or not the notice must be accompanied with an export manifest containing "an account of the particular marks, numbers, and contents of every package on board," and the name of the vessel, and the port of destination. The manifest must be signed by the agent and captain of the vessel.<sup>7</sup>

At the clearance desk the officer goes through the inward manifest of the vessel again, to see that all the import cargo have been applied for and duty paid; or those unpassed, duly entered by the agents on a general application. He sees that all entries on the export manifest agree with the cargo certificate of the vessel and that all the export duties are paid for by the various applicants, or those not stamped, canceled. He also sees that there are no goods for which application to ship has not been made and that the vessel has paid for or is provided with an unexpired tonnage-dues certificate, cargo certificate, and Chinese documents, etc.

<sup>1</sup>For shut-out form, see Form No. 50.

<sup>2</sup>Tide surveyor or customs officer at jetty does the work now.

<sup>3</sup>When she clears for a treaty port.

<sup>4</sup>There is no necessity to report shut-out cargo before the departure of the vessel if she clears for a foreign port, as there is no Chinese cargo certificate to be made out for such a vessel. The work could be done afterwards.

<sup>5</sup>Further, when the agents of the vessel have completed their documents relating to her cargo and ascertained what have been shipped and what not shipped, they notify the tide surveyor or customs officer at the jetty of the goods short shipped. To expedite clearance the customs officer marks on the cargo certificate what have been shut out, etc., and keeps back the Chinese certificates of those goods which have been shut out, and hands back the papers to the agents as are required to complete the clearance of the exporting vessel. Without these documents the steamer might suffer delay in clearing from her port of destination.

<sup>6</sup>Of river steamers only.

<sup>7</sup>At the same time notice of clearance must be given to the consular representative:

SIR: We beg to inform you that we are clearing the \_\_\_\_\_ vessel \_\_\_\_\_ to-day from \_\_\_\_\_ (port) loaded with \_\_\_\_\_ cargo. Kindly have the necessary papers ready in time for the purpose.

We have the honor to be, sir, etc.

Coast steamers leaving at daylight or midnight sometimes clear at 4 p. m., or later.

<sup>8</sup>In the event of a steamer's captain being changed in the harbor, notice of same must be given to the customs, or otherwise the signature of the new captain on the manifest will not be recognized.

In conformity with articles 29 and 41 of treaty of 1858 and articles 13 and 14 of the Port Regulations of Her Britannic Majesty's consulates in China, and when all the papers (as mentioned above) are in order, the clearance desk will grant a memorandum<sup>1</sup> equal to "Chinese port clearance" in article 13, thus:

"CUSTOM HOUSE, *Shanghai*, ———, 189—.

"There is no objection on the part of this office to the register papers, etc., of the ——— vessel being delivered.

"By order of the commissioner of customs, etc."

The memorandum is duly signed and sealed, so that her master or agent may be able to procure the ship's papers from her consul to enable the vessel to proceed to sea on her voyage. Vessels clearing for treaty (not foreign) ports, generally, carry cargo, exemption, or duty-paid certificates, as applied for by the various applicants who have shipped their goods in the exporting vessel. The vessel, after clearance, is to leave the port within forty-eight hours, and by rule 2 of Customs Regulations customs officer has power to examine the vessel "after clearance outwards."

*Clearance under guaranty.*—Certain facilities are given to merchants in notification of November 20, 1878, under which regular trading vessels, not having paid all duties of their inward cargo, may clear under guaranty to the customs signed by two distinct parties, as sureties, before a consul. The Haikwan Bank receipt for the duty is to be handed in before release permit is issued. The guaranty stipulates that "in consideration of the commissioner of customs agreeing to grant, and granting when applied for, 'general discharge permit' for and (all export duties having been paid) clearances of steamers belonging to or consigned to ——— Company, they do hereby jointly and severally guarantee the payment of all duties due on the inward cargo of such steamers to the said commissioner of customs within six days from the date of clearance; and they also jointly and severally guarantee that none of the goods landed under the 'general discharge permit' shall be removed from the wharf or godown named in the 'general discharge permit' without a stamped permit from the commissioner of customs."

If a steamer clears without a guaranty no "general application" is received at the import desk; consequently all duties of the import cargo of the vessel must be paid before clearance certificate is granted to such vessels.

*Sailing vessels.*—With reference to clearance of sailing vessels, the same mode is followed, but no guaranty for unpaid import duties is accepted by the customs. The mate's receipts of cargo actually placed on board are checked at the clearance desk, before the manifest is finally done with.

*Applications for export of goods after the vessel has cleared* or is clearing will not be received by the customs, and if any is presented by the agents of the vessel or accepted by the customs the clearance will be delayed till the following day.

#### RIVER TRADE.

The revised regulations of trade on the Yang-tse-Kiang, which came into force on January 1, 1863, under notification dated Peking, November 10, 1862, were published by order of Her Britannic Majesty's envoy extraordinary and chief superintendent of British trade in China, and superseded the Provisional Regulations of December 5, 1861, on the Chinese Government opening custom-houses at Hankow and Kiukiang. The new regulations provide that "shipment or discharge of cargo at any other point on the river is prohibited, and violation of the prohibition renders ship and cargo liable to confiscation;" and that "any vessel falling in with a revenue cruiser of the Chinese Government will, if examination of them be required, produce her papers for inspection."

*Classification of vessels trading at the river ports.*—Vessels trading between the ports Chinkiang, Kiukiang, and Hankow are divided under the revised regulations of trade on the Yang-tse-Kiang into two classes, viz:

(1) Merchantmen trading on the river above Chinkiang, Lorchas, and sailing vessels, etc., are termed first class and come under the head *Seagoing vessels*; and

(2) Steamers trading regularly between Shanghai and the river ports, second class, under *River steamers*.

*Seagoing steamers.*—Those vessels that come under the first denomination and trading farther than Chinkiang pay their tonnage dues and duties of all their cargo at Chinkiang, but when proceeding on a voyage up the river—i. e., to Kiukiang or Hankow, the agent or master of the vessel must deposit the ship's papers with her consul at Chinkiang and the manifest with the Chinkiang customs for examination before proceeding to Kiukiang or Hankow; excepting "seagoing steamers not trad-

<sup>1</sup> The issue of grand chop which is known as customs clearance was discontinued sometime ago. It is now only used when both import and export duties of the vessel are paid before clearance outward. With regular trading vessels this case rarely occurs.

ing at Wuhu or Kiukiang," which are allowed by customs notification of June 3, 1878, "to pass those ports without stopping to exhibit their Chinkiang pass." The superintendent of customs, "on receipt of an official application from the consul, will issue a certificate, to be called the Chinkiang pass, to the vessel," and this pass "will have entered upon it the number and quantities of arms, muskets, guns, swords, etc., on board the vessel; also the number of her crew, her tonnage, and the flags she sails under. The customs will be at liberty to seal her hatches and to put a customs employee on board her. On her arrival at Kiukiang, whether going up or coming down, her master must present her pass to the customs for inspection.

"The duties on cargo landed or shipped at Kiukiang or Hankow must all be paid in the manner prescribed by the regulations of whichever of the two ports she may be trading at, and on her return to Chinkiang she must surrender her Chinkiang pass to the customs at Chinkiang; and the customs having ascertained that her duties and dues have been all paid, and that every other condition is satisfied, the grand chop will be issued to the vessel, to enable her to obtain her papers and proceed to sea. The customs will be at liberty to put an employee on board the vessel to accompany her as far as Zangshan."

*River steamers.*—Merchant vessels trading regularly on the river generally deposit their papers at their respective consular representatives at Shanghai, and the customs, on receipt of official intimation from the consul, will issue special river or steamer pass to the vessels. This pass is, by the terms of the revised regulations, article 4, valid for a period of six months from date of issue, and during this time the steamer can ship and discharge her cargo at the river ports. The pass does not exclude her from noncompliance to the port regulations of any of these ports, and is to be shown to the customs at Chinkiang or Kiukiang each time she proceeds up and down the river.

From the 3d of June, 1878, tonnage dues on river steamers were made payable at the Shanghai custom-house, but article 4 of the Yangtze revised regulations empowers the customs to detail an officer to remain on duty on board river steamer on the voyage to and from any of these ports.

"Infringement of river-port regulations will be punished by infliction of the penalties in force at the ports open by treaty; for a second offense the steamer's river pass will also be canceled, and she will be refused permission to trade thenceforward above Chinkiang. Any steamer not provided with a river pass, if her master propose proceeding above Chinkiang, will come under the rule affecting sea-going vessels laid down in Article III, and will be treated accordingly."

*Entering of a river steamer.*—For the entering of a river steamer the following documents are required at the river desk, viz: The steamer's manifest, the cargo certificate, duty paid and other certificates, etc.

The routine of entering a river steamer is the same as for any other vessel, but the work of reference is not so tedious. The bills of lading, with applications to land, are checked with the cargo certificate and other documents, and when they are found to coincide the applications are passed and bills of lading stamped.

*Cargo of river steamers.*—At Shanghai (with the exception of opium) all applications to land or ship cargo by river steamers holding a river pass are passed at the river steamers' desk. Both export and coast trade duties on all goods to and from river ports are paid at the port of departure, under section 1 of article 5 of Revised Regulations of Trade on the Yangtsekiang, and not at the port of arrival.

In the case of an export being from a river port for a foreign country, the produce on arrival at Shanghai should be stated so, and if re-exported within twelve months "the shipper will obtain from the customs here a certificate of exportation, on production of which at the river port of shipment, whether Chinkiang, Kiukiang, or Hankow, the customs of that port will issue a drawback for the amount of coast-trade duty paid.

*River trading vessels' cargo certificate.*—"British vessels of all classes, as well as junks owned or chartered by British merchants, must apply to the customs at the port of departure for a cargo certificate (Tsung-tan), which on the vessel or junk's arrival at the port of destination must be handed in to the customs before permission to discharge can be given."

*Clearance of river steamers.*—The agents of the vessel clearing generally hand in at river steamers' desk export manifest of the vessel, which is usually checked with the cargo certificate, and attention of the agents is drawn to any discrepancy which may occur in the manifest or in applications of import or export. Everything is put in order and corrected before clearance is granted.

*Native craft owned or chartered by foreign merchants.*—Duties on merchandise carried by native craft owned or chartered by British or foreign merchants are the same as those specified in the tariff agreed upon between China and the treaty powers.

*Special junk pass.*—"In the case of native junks chartered or purchased by British subjects to convey produce to or from ports on the Yangtsekiang, the customs at the port of departure shall on application to the consul issue to the party concerned

a special junk pass. But the said party must deposit with the customs a bond, such party being agent of a mercantile firm established in China, or, if not so, a bond, with two sufficient sureties to the value of the vessel and cargo, to return within two months from the date of his bond, to the collector at the port of departure, the junk pass issued by him, with acknowledgment thereon, subscribed and sealed by the collector of the port of destination of the arrival of the junk and discharge of her cargo, or failing the due return of this certificate, to forfeit the sum specified in the bond deposited with the customs."

#### TRANSIT DUES.

*Transit dues* are dues which are required to be paid by merchants in addition to tariff duty for foreign goods conveyed into, or native produce brought from, the interior, and by article 7 of Trade Regulations, of November 8, 1858, these dues have been declared to be half tariff duty, and for duty free goods to 2½ per cent ad valorem.

*Goods for the interior* must be accompanied by a transit-duty certificate, obtained on application at the transit-pass desk, giving "the nature and quantity of the goods, the ship from which they have been landed, and the place inland to which they are bound, with all other necessary particulars," etc. All goods for the interior are examined at the jetty and when satisfactorily passed at the general office, i. e., agreeing with the records at the customs, a transit-duty memorandum will be issued to the applicant to pay the duty into the Haikwan bank, and when the duty receipt is produced at the customs a transit-duty certificate will be granted. This certificate, according to notification of May 2, 1861, is to be "produced at the north and south barrier and vised, and the goods will then be allowed to pass into the interior," without payment of further duty.

*Foreign goods* not provided with a transit-duty certificate will not be protected with the same privilege, and will be liable to all charges imposed by provisional governments, through whose jurisdiction the goods pass, and

*Native produce* carried inward can not be cleared by a transit-duty certificate, whether in charge of native or foreigner, and is subject to the levy of all charges.

*Produce from the interior.*—Under notification of July 17, 1882, application should be made out on an import application form, giving "the date of issue of transit pass under which the goods were brought down," and rule 2 of October regulations of 1861 states that for native produce outward, a memorandum must be tendered, in the form of a declaration in the first inland barrier and "signed by the firm or merchant interested and to the effect that the produce therein specified and entered on \_\_\_\_\_, \_\_\_\_\_, date \_\_\_\_\_, at \_\_\_\_\_ (barrier), for shipment at \_\_\_\_\_,

(port), is the property of the undersigned firm or merchant, and that the said firm or merchant engages to pay half tariff transit dues thereon; and then, says paragraph 3 of rule 7 of trade rules that "he will receive a certificate, which must be exhibited and vised at every barrier on his way to the port of shipment. On arrival of the produce at the barrier nearest the port, notice (i. e., the application) must be given to the customs at the port, and the transit-dues due thereon being paid, it will be passed. On exportation the produce will pay the tariff duty."

*The triplicate memorandum—Variety of ways used to obtain it.*—There are many ways in which the different merchants, shippers, brokers, etc., procure the triplicate memorandum required under the transit rules to bring out produce from the interior. British merchant applies both through his consul and the commissioner to the superintendent of customs. American merchant through his consul to the commissioner only (not the superintendent), while French and Spanish merchants apply through their consuls direct to the superintendent of customs. One copy of the memorandum is sent direct to the consul, who gives it to the applicant and, when vised at the first barrier station, it takes the place of the certificate in this district; the next one to the customs, and the third is sent to the first barrier where the goods are likely to pass through and to be inspected and taken account of.

*Clandestine trade or evasion of transit dues.*—Noncompliance to transit rules of 2d May, 1861, and Article VII of Trade Rules appended to the tariff of 8th November, 1858, by any party, in goods inward or outward, or clandestine trade brought to the knowledge of customs authorities, will subject the goods to confiscation. Goods en route, clandestinely sold after having been entered at the first barrier as for shipment in a treaty port with an attempt to evade transit dues; or goods differing from or found in excess of the quantity specified in the certificate, will also be liable to confiscation. The customs will refuse permission to export produce on which transit dues can not be proved to have been paid, unless provided with a transit-dues certificate, as pointed out above.

<sup>1</sup> This memorandum is not now required to be tendered at the first barrier station, but the rule has been put in here to show the practice in former times. Part of the triplicate memorandum, when indorsed, takes the place of the certificate alluded to above. With the exception of the tendered memorandum there is hardly any change of note to mention here.

## RETURN CARGO.

**What is return cargo.**—Return cargo is cargo sent to another port by mistake for one which the application to ship was made at the port of shipment, the wrong description of which had been detected by the customs at the port of arrival, and that reshipment of the cargo is desired by the applicant without the customs imposing further duty on the goods.

**Practice in return cargo.**—In all such cases the applicant has to satisfy the customs authorities of the other port of the wrong cargo arrived, and the shipper here has to explain why the wrong package had been sent up. There are so many cases of return cargo reported to the customs that only the most bona fide claim is granted, and that also not without accurate examination and verification of the goods.

A mistake of this nature occurred by pure accident five years ago when a warehouseman shipped off to Chinkiang a box of fancy prints instead of embossed shirtings. The error was made through both boxes bearing the same marks and numbers, and was not detected until after arrival of the case at the port of destination. The customs at Chinkiang threatened to confiscate the goods unless proper account of the error was reported within fourteen days, and the shipper being appraised of such circumstances, communications were at once addressed to the commissioner of customs at Shanghai—

"SIR: We are informed by our agents at Chinkiang that the customs authorities there had threatened to confiscate our goods which were forwarded per ——— on ——— by mistake for those contracted for with the purchaser; we therefore beg to request you the favor to communicate to the commissioner there that the error arose from the case numbers being the same with the other box in the same godown, and the result was that the wrong box had been sent up. We now wish to send the proper one (No. ———), and hope that the commissioner will return the one in Chinkiang. To effect the purpose a shipping order with an application is inclosed, which kindly stamp.

"We are, etc."

and also to the commissioner of customs at Chinkiang:

"SIR: We beg to inform you that we have shipped to-day per ——— one case bearing such and such mark, etc., of embossed shirtings, being substitute for No. ——— wrongly shipped to your port on ———, 189—, which kindly allow to be reshipped to this port to our order, as we are informed by our agents that you hold the goods pending explanation from Shanghai.

"Full explanation had been given to the Shanghai customs and you will doubtless hear from them."

The goods were then allowed to be shipped off.

With regard to the shipment of the right package, the routine is the same as described in Reexports, page 53, but as to reimportation, the application goes through too many hands.

(1) Examined.

(2) Verified.

(3) To await the decision of the commissioner whether to pass free or not.

In all these it takes away a good deal of time, and, as I have pointed out above, so many cases of return cargo are reported to the customs by Chinese that the only way to dispose of them is to impose duty on them over again, as is provided for in Regulations of Chinese Maritime Customs, that foreign imports reexported from one port to another must be protected with an exemption certificate or a "drawback for the duty paid is applied for at the first port of shipment."

## BONDED REGULATIONS.

Consequent upon the signing of the supplementary convention between Germany and China on the 31st March, 1880 (Article III, which provides for the establishment of bonded warehouses in all the open ports of China), bonded warehouses were first established at Shanghai under custom notification of December 20, 1887, and a set of rules and regulations concerning bonding was put into force on January 1, 1888. The same notification states, among other things, that "consignees of foreign goods will have the option of either paying duty and taking immediate delivery of the same or of deferring payment and depositing their consignments in a bonded warehouse."

Those additional regulations, which came into force on February 4, 1889, concerning transshipments, etc., have been embodied in the provisional regulations given

<sup>1</sup>To ascertain whether the package had been shipped before or not or that the applicants are the right parties.

here, so as to make the whole a complete set of regulations up to date. The bonded regulations are divided into four sections, viz, (1) vessel, (2) cargo, (3) the customs-house, and (4) the bonded warehouse.

#### 1. RULES FOR THE GUIDANCE OF GERMAN VESSELS.<sup>1</sup>

1. After arrival and consular report the import manifests of German vessels are to be lodged with the customs.
2. When the consul's report has been received, the manifest handed in, and permits to land applied for and issued, the vessel will be allowed to discharge.
3. When import cargo has been discharged, export cargo shipped, and dues and duties paid, the customs clearance will be issued. The customs will enter on the clearance the amount of import duties paid on foreign goods and the number of packages of foreign goods bonded upon which duty has not been paid.
4. The rules regarding export duties, coast trade duties, and tonnage dues remain as before.

#### 2. RULES FOR THE GUIDANCE OF IMPORTERS.

5. A distinction is made between a vessel's import, foreign cargo and her native cargo. While foreign goods may be bonded or not, at the importer's option, native goods will be treated as before—i. e., released upon payment of duty—and will not be allowed to be placed in bond.

6. Foreign goods may, at the importer's option, be either treated as before—i. e., pay duty and be released—or may be bonded. The importer must state on his import application—in addition to the description, number of packages, weight, and value of the goods—on which goods he wishes to pay duty and on which he wishes to defer payment, in order that the customs may know whether to issue a duty memorandum or a bonding permit.

*Local rule 1.*—An application for general discharge permit will be held to be an application for importation on payment of duty.

*Local rule 2.*—Goods intended for transshipment to other places, and the contents of which can not be declared here, may be bonded. The importer must state on his application to bond that the goods are intended for transshipment. Though the contents need not be declared, marks, numbers, and description of packages must be given.

7. The importer must in all cases obtain a bonding permit before landing his cargo and placing it in bond.

*Local rule 1.*—Goods for which a bonding permit is issued must be taken direct to the bonded warehouse.

8. If the importer wishes to take samples of goods placed in bond he must first obtain a sample permit from the customs before opening the packages. The bonded warehouse keeper will, upon production of this sample permit, allow the packages to be opened and samples taken, and the original packages will then be closed in whatever way the importer and warehouse keeper may agree upon.

9. When the importer wishes his goods, or any portion of them, to be released from bond, he must supply the customs with a description of the goods, number of packages, weight, value, date of bonding, name of importing vessel, destination, name of exporting vessel, etc., when applying for duty memorandum, release permit, or shipping permit. Goods for sale in Shanghai or for reexport to a Yangtse port must pay import duty before being released from bond. If intended for reexportation to other treaty ports or to a foreign port they will not be required to pay duty before quitting bond.

*Local rule 1.*—Goods for which a permit to ship in bond (nonduty paid) or a permit to withdraw from bond for shipment is issued must, in case of failure of shipment, be taken direct to the customs jetty for examination; application to withdraw from bond for import must then be made for such shut-out cargo.

<sup>1</sup> Before the arrival of a German vessel the following notice is invariably circulated, with a view of ascertaining which goods from her manifest are to be bonded and which are not to be bonded, as in the absence of this it is impossible for the agents of the vessel to comply with the bonded regulations without meeting the wishes of their shippers.

The S. S. \_\_\_\_\_ from \_\_\_\_\_ and ports of call left Hongkong on \_\_\_\_\_; the \_\_\_\_\_ instant. Consignees of cargo who wish to have their goods placed in bond under the bonded warehouse regulations will please notify the undersigned and send particulars before noon on \_\_\_\_\_ the \_\_\_\_\_, otherwise the goods will be landed in the usual way.

Then after arrival there appears another notice to shippers:

The S. S. \_\_\_\_\_ having arrived from \_\_\_\_\_ and ports of call, consignees of cargo are reminded of the express issued on the \_\_\_\_\_ with regard to goods to be placed in bond.

The import manifest will be lodged with the customs at 2 p. m. to-day, the \_\_\_\_\_, and all goods for which no bonding permit has been obtained by that time will be positively landed under general discharge permit.

10. Goods removed from bonded warehouse without a permit will be confiscated, and the proprietors of the bonded warehouse will be responsible for the amount of the duty leviable.

11. Twelve months is proposed as the limit during which goods may remain in bond. If not applied for by the importer at the expiration of that period, the proprietors of the bonded warehouse must pay the import duty and remove the goods elsewhere.

12. The insurance of bonded goods, warehouse charges, and indemnity for fire or loss are matters to be arranged between the proprietors of the bonded warehouse and the importers, and do not concern the customs.

### 3. REGULATIONS TO BE GIVEN EFFECT TO BY THE CUSTOMS.

13. Seeing that German vessels will arrive with cargo which is, and with cargo which is not, to be bonded, the customs must first receive the consular report and import manifest before issuing permits to discharge, etc.

14. On application from the importer to bond foreign goods the customs will issue the bonding permit with the permit to land.

15. On application from the importer the customs will issue a sample permit to open packages in bond for the purpose of taking samples.

16. When the importer desires to dispose of bonded goods in Shanghai or to re-export them to a Yangtze port the customs will, upon application, issue a duty memorandum, and upon production of the duty receipt will grant a release permit and, if required, a Yangtze export permit.

17. Upon application from the importer to re-export bonded goods to a treaty port other than a Yangtze port or to a foreign port the customs will issue a release permit and an export permit.

18. The customs will enter on the clearance of each German vessel the amount of import duty paid and the number of packages placed in bond on which payment of duty is deferred.

19. The form of bond to be entered into by the proprietors of the bonded warehouse, the books to be kept there, the arrangements for either permanently stationing customs officers at the warehouse or for periodical inspection, as well as the rules for the daily routine of work at the warehouse, will be decided by the Shanghai customs as circumstances require.

20. In the quarterly returns of revenue the duty paid on goods released from bond is to be entered in the return for the current quarter; and in the annual trade returns such goods are to be entered under their proper flag. Goods remaining in bond are to be treated, as regards these returns, as not yet imported.

### 4. RULES TO BE OBSERVED BY THE PROPRIETORS OF BONDED WAREHOUSES.

21. The proprietors of warehouses appointed by the Shanghai customs to store goods in bond must enter into bonds in which they bind themselves to observe all the regulations of the Shanghai customs, and engage that no goods shall enter the warehouse without a permit, and that once in the warehouse goods shall not be opened or released without the proper permit, and in the event of goods being so opened or released without permit the said proprietors bind themselves to pay a fine of so many times the duty leviable on the goods concerned.

*Local rule 1.*—Bonded warehouses shall be exclusively reserved for the storage of bonded goods.

*Local rule 2.*—Warehouses now authorized by the Shanghai customs to store goods in bond are as follows, viz:

Warehouse No. 14 at the China Merchants' Steam Navigation Company's lower Hongkew wharf, for the storage of bonded cargo ex vessels moored at that wharf, and where arrangements will be made for the reception, landing, and storage of bonded goods, water borne, from vessels not moored at that wharf.

The bonding of other warehouses will be made known to the public by a notification displayed at the custom-house.

*Local rule 3.*—Each door of every bonded warehouse shall be marked in conspicuous letters with the word "Bonded," and each such door will be provided by the customs, but at the expense of the warehouse proprietor, with a second lock, the key of which shall remain in the hands of the customs officers.

*Local rule 4.*—In the case of transshipment goods the proprietors of warehouses must bind themselves to pay a fine of 50 haikwan taels per package in the event of unauthorized delivery, alteration of packages, loss, or disappearance from whatever cause.

22. The proprietors of bonded warehouses must keep books, the form of which will be determined by the customs, in which must be recorded particulars of all goods which enter and leave the warehouse, as well as full particulars of the opening of packages for the purpose of taking samples.



23. Customs officers, whether permanently stationed at the warehouse or coming for the purpose of inspection, shall at all times have access to and be at liberty to examine both books and cargo without hindrance on the part of the proprietors of the bonded warehouse.

24. Goods for which the importer has obtained a bonding permit will be checked on arrival at the bonded warehouse by the warehouse keeper in the presence of the customs officer before being stored. At the same time an entry will be made in the warehouse book, and the bonding permit will then be receipted and handed to the customs officer to be filed.

25. On the presentation by the importer of a sample permit to take samples, the bonded-warehouse keeper must inform the customs officer, in order that both may be present when the packages are opened and the samples extracted. On the packages being reclosed the warehouse keeper must make a full entry in the book kept for the purpose, and then hand the sample permit to the customs officer to be filed.

26. When the importer brings to the bonded warehouse a release permit for goods to be disposed of in Shanghai or reexported to a Yangtze port, it will be the duty of the warehouse keeper to inform the customs officer, in order that both may personally see to the release of the goods. The warehouse keeper must at the same time enter the particulars in the prescribed duty-paid book, and then hand the release permit to the customs officer to be filed.

27. When the importer brings to the bonded warehouse a release permit for goods to be reexported to a treaty port other than a Yangtze port or to a foreign port, it will be the duty of the warehouse keeper to inform the customs officer, in order that both may personally see to the release of the goods. The warehouse keeper must at the same time enter the particulars in the prescribed reexport book, and then hand the release permit to the customs officer to be filed.

28. Twelve months is proposed as the limit during which goods may remain in bond. At the expiration of that period, if the importer has not applied for his goods, the proprietors of the bonded warehouse must pay the import duty and remove them elsewhere.

*Local rule 1.*—Four months is the limit during which transshipment goods may remain in bond. At the expiration of that period, if the goods have not been shipped, they will be examined by the customs and duty must be paid on them by the proprietors of the bonded warehouse.

29. The storage and custody of goods in the bonded warehouse, warehouse charges, insurance, etc., are declared to be private matters, to be arranged by the proprietors of the bonded warehouse, and do not concern the customs. The customs, however, are to be kept informed of the warehouse rules.

*Local rule 1.*—Transshipment goods must be kept well separated from other goods in the warehouse.<sup>1</sup>

#### LIMIT OF TIME FOR BONDED CARGO.

"The rule that bonded cargo must be cleared of duty at the end of twelve months and removed from the bonded godown to be strictly adhered to hereafter."

#### NEW RULES.

The following customs rules, which were posted at the public office of the maritime customs, have come into force since the Manual was in the press.

#### TRANSHIPMENT APPLICATIONS MUST STATE CONTENTS OF GOODS.

Neither landing nor reshipment permits will be issued for any goods discharged from the importing vessel under the general terms "Merchandise," "Contents unknown," until the same have been produced for customs examination and verification.

R. E. BREDON,  
*Commissioner of Customs.*

SHANGHAI, April 16, 1891.

#### TRANSHIPMENT APPLICATIONS TO BE IN DUPLICATE.

Notice is hereby given that on and after June 1, 1891, all applications to transship merchandise must be handed in to the customs in duplicate. Legible press copies will be accepted as duplicates.

R. E. BREDON,  
*Commissioner of Customs.*

SHANGHAI, May 13, 1891.

<sup>1</sup> The above regulations are provisional and subject to alteration, addition, or cancellation, as the Shanghai customs may from time to time decide to be necessary. The four main divisions, however, are to be maintained.

## REPACKING OF KEROSENE OIL CASES AT SHANGHAI.

Kerosene oil which, owing to defective packing or other causes, has leaked from the original package while on board the importing vessel and has to be discharged in bulk, will only be allowed reexport privileges when packed at the wharf or the place of discharge in packages so marked and numbered, under the supervision of a customs officer, as to make it possible to identify them when brought for reexport.

R. E. BREDON,  
*Commissioner of Customs.*

SHANGHAI, *June 10, 1891.*

## TRANSIT PASSES OUTWARD—VALIDITY OF ONE YEAR.

Notice is hereby given, at the request of the taotai, superintendent of customs, that all transit certificates for the conveyance of goods from the interior to the port issued on or after June 7, 1891, possess a validity of one year only.

Any goods arriving at a barrier with a pass invalid by efflux of time will be liable to be treated as uncertificated goods.

R. E. BREDON,  
*Commissioner of Customs.*

SHANGHAI, *July 14, 1891.*

## MANUFACTURED IRON.

The tsung-li yamen having decided that low classes of manufactured iron, such as iron and mild steel-plate cuttings and rod cropping, etc., are not entitled to any special consideration, they must pay the manufactured iron rate as duty, viz, 1 mace 2 candaveer 5 cash per picul. But, as it has been represented to me that the sudden enforcement of this order will inflict hardship on importers who have consignments en route, I do not intend to depart from the old practice in such case until May 1, 1892, after which date all such goods will have to pay as manufactured iron.

Old iron will be charged at the ad valorem rate as before; and by old iron is to be understood iron that has already been made for some specific purpose, but has ceased to be of further use for that purpose. Old horseshoes, old boiler plates, and such like are representations of this class.

R. E. BREDON,  
*Commissioner of Customs.*

SHANGHAI, *December 30, 1891.*

## MAIL PARCELS ARRIVING AND LEAVING, ETC.

Sanction has been given to the following rules, which will guide the practice of the office in regard to parcels coming or going in foreign mails.

The rules are experimental and subject to revision.

(1) *Mail parcels leaving.*—Owners are to procure shipment permits at the customs and to hand them to the mail agent for eventual surrender to the customs officer on board when the parcels are shipped.

(2) *Through transshipments.*—Mail agents are themselves to take out permits at the customs, to be surrendered on transshipments.

(3) *Mail parcels arriving.*—Owners are to obtain delivery permits at the customs, against which the mail agents may surrender the parcel, such permits to be returned to the customs by the mail agents after delivery of the parcels.

R. E. BREDON,  
*Commissioner of Customs.*

CUSTOM-HOUSE,  
*Shanghai, June 7, 1892.*

## TONNAGE DUES ON MAIL STEAMERS.

With reference to the Shanghai experimental rule regarding the tonnage dues of mail steamers it is hereby notified that the five years' period being about to expire, the experimental rule not having been renewed, the mail steamers are in future to be treated like all other vessels in respect of payment of tonnage dues and use of four months' certificates, and that, consequently, as soon as the certificates unexpired on the 29th of June expire the mail steamers thereafter clearing will pay tonnage dues each on her own tonnage and will each be supplied with her own certificate.

E. FARRAGÓ,  
*Commissioner of Customs.*

I. M. CUSTOMS,  
*Shanghai, June 14, 1893.*

## DUTY ON WOOLEN AND COTTON UNION LASTINGS, ETC.

Union lastings and figured Italian cloth, as well as all such woollen and cotton fabrics as are not enumerated in the tariff, are subject to the payment of 5 per cent ad valorem rate of duty.

E. FARRAGÓ,  
*Commissioner of Customs.*

CUSTOM-HOUSE,  
*Shanghai, October 25, 1893.*

## RULES AFFECTING THE IMPORTATION OF MACHINERY.

The following rules affecting the importation of machinery have been approved of by the Imperial Government and are now issued for the guidance of those concerned:

(a) Machinery arriving, bought by China or by foreign merchants for China, and with special certificate, is permitted to be imported.

(b) Machinery traded in by foreign merchants on their own account and which endangers neither the lives nor the means of livelihood of Chinese is permitted to be imported, and, if not an article enumerated in the tariff, pays an ad valorem duty of 5 per cent.

(c) Machinery traded in by foreign merchants on their own account, but which endangers either the lives or means of livelihood of Chinese and is not a tariff article, is not permitted to be imported.

E. FARRAGÓ,  
*Commissioner of Customs.*

SHANGHAI, *February 17, 1892.*

## SUPPLEMENTARY NOTES.

There appears to be little publicity given to some of the rules which came into force at the Shanghai customs—for instance, the tonnage dues notification No. 379—nor is there such an official organ as the Chinese or customs blue book, on which the foreign community can rely for some information connected with the customs regarding changes in the regulations of the commercial traffic throughout the open ports. The Customs Gazette, issued daily, gives only the returns of trade, imports and exports, etc., and the other periodicals, known as Quarterly, Half Yearly, and Yearly Reports, though of paramount importance to the mercantile community, the press, and compilers of trade reports, etc., afford little information toward that end.

The present system of posting the notifications at the custom-house, or, on rare occasions, of advertising in the papers, confines such information to the small circle of people whose avocation renders them necessary to go to the custom-house.

However, of the validity of the regulations there can be very little doubt, whether some of them had been published in the daily papers or posted at the custom-house, for, to recur on this point, the late United States minister, Anson Burlingame, pointed out "that the Chinese Government has the right, as an incident of its unyielded sovereignty, to enforce its own revenue laws and to make such regulations as may be necessary to that end.

"That the foreign minister, when notified of regulations, if he finds them to be in accordance with the treaty, is, after having in his diplomatic character done what he could to perfect them, under obligation to notify them to his countrymen, upon whom they then become binding.

"That no authority inferior to that which made and approved the regulations can absolve persons from their observance."

*Chinese signing on behalf of foreign custom-house brokers.*—No documents signed on behalf of foreign custom-house brokers by Chinese will be attended to at this custom-house unless the Chinese concerned present a letter to the commissioner of customs from the broker, certifying to the fact that the Chinese employee holds the authority of employer to sign documents on his behalf; and further, that the broker holds himself responsible for the acts of his subordinate.

The signature of the Chinese is to be witnessed on the certifying letter, and he will be required to sign his name in Chinese as well as in its English equivalent, on all customs documents presented on behalf of the foreign brokers.

*Customs holidays.*—With the usual Sunday holidays the following are the official holidays:

Foreign: New Year's Day, Good Friday, Christmas Day.

Chinese: The last day of the year, New Year's Day, and the two days following, viz: New Year's eve, first, second, and third day of first moon. The fifth moon festival.

tival, i. e., on fifth day of fifth moon. The eighth moon festival, i. e., in the fifteenth day of the eighth moon. Emperor's birthday, twenty-sixth day of sixth moon.

*Fees for loading or discharging at odd hours.*—So far the fees for loading and discharging at odd hours have been as follows:

Week days:

Taels.

From 6 p. m. to 12, half night, or 6 hours. .... 10 = \$7.00

From 6 p. m. to 6 a. m., whole night, 12 hours ..... 20 = 14.00

Sundays:

From 6 a. m. to 6 p. m., during day, 12 hours ..... 20 = 14.00

From 6 a. m. to 6 a. m., day and night, 24 hours ..... 40 = 28.00

Holidays counted same as Sundays.

Permit must be applied for during office hours.

*The levy of duty on net and not gross weight of any cargo.*—Article 43: "Duties shall be charged upon the net weight of each article, making a deduction for the tare, weight of congee, etc. To fix the tare of any articles, such as tea, if the British merchant can not agree with the custom-house officer, then each party shall choose so many chests out of every hundred, which, being first weighed in gross, shall afterwards be tared, and the average tare upon these chests shall be assumed as the tare upon the whole, and upon this principle shall the tare be fixed upon all other goods and packages."

*Appeal to consul on disputed points.*—The same article further states that "If there should be any other points in dispute which can not be settled, the British merchant may appeal to his consul, who will communicate the particulars of the case to the superintendent of customs, that it may be equitably arranged. But the appeal must be made within twenty-four hours or it will not be attended to. While such points are still unsettled the superintendent of customs shall postpone the insertion of the same in his books."

*Weights and measures.*—Rule 4 of rules appended to the tariff provides "that in the calculations of the tariff the weight of a picul of 100 catties is held to be equal to 133½ pounds avoirdupois and the length of a chang of 10 Chinese feet to be equal to 141 English inches.

"One Chinese chih is held to be equal to 14.1 inches, English, and 4 yards of English, less 3 inches, to equal 1 chang."

Article 34 of B. T. 1858 states that "sets of standard weights and measures, prepared according to the standard issued to the Canton custom-house by the board of revenue," was to have been delivered "by the superintendent of customs to the consuls at each port, to secure uniformity and prevent confusion."

The précis of the assay made at Canton on the 13th of July, 1843, is given below:

*Payment of duty to authorized Chinese bankers.*—Article 33: "Duties shall be paid to the bankers authorized by the Chinese Government to receive the same in its behalf, either in sycee or in foreign money, according to the assay made at Canton on the 13th of July, 1843."

The authorized Chinese bankers is the Haikwan Bank, and the "amount of coin to be paid to equal 100 taels of pure sycee" is 111.40 Shanghai taels. Foreign paper money is not accepted, except in silver dollars of legal currency. The following is the précis of the assay referred to in rule 4 of rules appended to the tariff.

Assay of—

Process of the assay.	20 new rupees.	5 new Peruvian dollars.	5 new Mexican dollars.	5 new Bolivian dollars.	5 new Chilian dollars.	Dollars, cut money.
Weighed before melting	Tls. m. c. c. 6 2 0 3	Tls. m. c. c. 3 6 0 0	Tls. m. c. c. 3 5 7 5	Tls. m. c. c. 3 6 0 0	Tls. m. c. c. 3 5 9 5	Tls. m. c. c. 3 6 0 0
Weighed after melting, remelting, and cast into a shoe of sycee	5 6 5 0	3 2 3 0	3 1 0 5	3 2 1 0	3 1 9 5	3 1 8 0
Loss of weight	0 5 5 3	0 3 7 0	0 3 8 0	0 3 9 0	0 4 0 0	0 4 2 0
Value of 100 tael weight of each coin	91 0 8 5	89 7 2 2½	89 3 7 1	89 1 6 7	88 8 7 0	88 3 3 4
Difference between 100 tael weight of coin and sycee	8 9 1 5	10 2 7 7½	10 6 2 9	10 8 3 3	11 1 3 0	11 6 6 6
Amount of coin to be paid to equal 100 taels of pure sycee	109 7 9 9	111 4 5 5	111 9 0 0	112 1 5 0	112 5 2 0	113 2 0 7

*The collection of duties under one system at all the ports.*—Article X of rules appended to the tariff states that "it being by treaty at the option of the Chinese Government to adopt what means appear to it best suited to protect its revenue accruing on British trade, it is agreed that one uniform system shall be enforced at every port."

*The employment of foreigners in the customs service.*—Since the signing of the treaty of 1858 and the coming into force of the rules appended to the tariff, foreigners were taken as employees in the customs service to aid the Chinese Government in the collection of their revenue and of the means of preventing smuggling. The inspector-general ranks the highest in the customs service, and all rules and regulations, consequent upon the signing of the treaties, which were published throughout the open ports relating to the port and harbor regulations, etc., are authorized by him under instructions received from the Tsung-li Yamén, the high customs or provincial authorities.

At Shanghai the taotai superintendent of customs has the power to issue duty-free certificates and to grant permits for munitions of war.

*Fines and confiscations.*—Article 49 of Tientsin treaty gives power to the Chinese Government to appropriate for public service all fines and confiscations made under that treaty. The cases involved in such matters are infractions to, or breach of, port regulations. Common offenses, such as wrong manifests or declarations, etc., are treated by the commissioner, but serious matters are brought before the consular authorities under the "Rules for joint investigation in cases of confiscation and fine by the custom-house authorities" agreed to and promulgated by the British minister at Peking on 31st of May, 1868.

*Consequences of smuggling by vessels.*—Article 48: "If any merchant vessel be concerned in smuggling, the goods, whatever their value or nature, shall be subject to confiscation by the Chinese authorities, and the ship may be prohibited from trading further and sent away as soon as her account shall have been adjusted and paid."

*Participation of treaty powers in the concessions granted to any one of them.*—Referring to participation of treaty powers of concession granted to any one of them, article 54 says that "British Government and its subjects are hereby confirmed in all privileges, immunities, and advantages conferred on them by previous treaties; and it is hereby expressly stipulated that the British Government and its subjects will be allowed free and equal participation in all privileges, immunities, and advantages that may have been, or may be hereafter, granted by His Majesty the Emperor of China to the government or subjects of any other nation."

*Revision of the tariff.*—At the end of ten years the high authorities may call for a further revision of the tariff or of the commercial articles of the treaty, but in the event of there being no notice given of such intention by either side within six months after the expiration of the first ten years, the tariff will remain in statu quo for the next ten years and so following ed. sec.

The French treaty of 1858, article 27, says that their "tariff may be revised every seven years in order to be in harmony with the changes brought about by them in the value of the products of the soil or industry of the two Empires," and is confirmed in the treaty of 1886 with the following words, that "the provisions of former treaties and regulations agreed to by France and China, except in so far as they are modified by the present agreement, will continue to retain their original validity." The modifications referred to do not affect this clause of the treaty, but allude to the opening of Langson and Lankai to foreign trade, and the delimitation of the frontier between Tonkin and China.

#### STEAM LAUNCHES.

The following is the translation of the notification concerning steam launches proceeding into the interior, dated February 1, 1890:

"Kung, superintendent of customs at Shanghai and intendant of circuit for Soochow, Sungkiang, and Tai-ts'ang, makes this public notification:

"In the spring of 1885 the yamén of foreign affairs promulgated a set of regulations for steam launches proceeding to the inland waters of China, in which it was stated that Chinese-built steam launches shall only run at treaty ports, and shall not be allowed to convey goods and passengers to the creeks and rivers of the interior, nor to places on the coast that are not treaty ports, for the purposes of trade. Should this rule be infringed, the offenders will be punished and the vessel and goods confiscated. If Chinese or foreign merchants hire or otherwise employ launches to travel for a time in the interior they will receive, on application at the custom-house, a special pass. On arrival at a barrier the launch must be stopped and the pass be presented for inspection. Merchandise is not to be clandestinely carried by such vessels, which will be detained pending inquiry in case of any infringement of this rule.

"These regulations were communicated to the consuls of the various nationalities and duly notified to the public as soon as they were received.

"Recently, Chinese and foreign merchants, having obtained passes for their launches to proceed to the inland waters, have repeatedly refused to stop their vessels at the barriers for examination; others have towed boats with merchandise—proceedings which are entirely against the regulations. I have therefore ordered the officers in charge of the barriers at Minhang and Huangtu to stop in future all launches, native and foreign, arriving there, and to inspect their passes before allowing them to proceed. Should any launches unprovided with passes rush past the barriers, or, having received passes, tow boats for or containing merchandise into the interior to engage in illicit trading, such launches are at once to be detained and the case reported, when an official inquiry will be made.

"As it is to be feared that all are not aware of these regulations, I now promulgate them a second time, that merchants and others may know that all persons taking steam launches into the interior must obtain passes in accordance with the regulations, and that they must in every instance stop the launch when passing a barrier and await inspection. They are not to tow boats for or containing merchandise, or engage in illicit trading. Should there be any attempt to evade the revenue, the vessels and goods will be detained by the officer at the barrier, who will report to the taotai in order that the case may be proceeded with according to law.

"Let all persons obey this intimation."

Steam-launch passes can be had on application to the commissioner's secretary at the custom-house, where further particulars connected with the launch traffic can be obtained.

#### WOOSUNG RULES.<sup>1</sup>

The following rules, relating to the discharge and loading of foreign vessels at Woosung, were published under notification of December 15, 1892, "for the information, guidance, and observance of all concerned."

These rules were formed by competent authorities as a sequel to the ratification of the supplementary convention between Germany and China, the most prominent of which are article 1 and special stipulations, section 1, which provide for the German ships "to touch at the harbor of Woosung in the province of Kiangsu, to take in or discharge merchandise" there. These regulations embrace, among other things, the three main divisions of—

- (I) *Anchorage*.—Rules to be observed by vessels anchoring at Woosung.
- (II) *Seagoing vessels*.—Regulations for the shipment of Shanghai cargo from and discharge into cargo boats by seagoing vessels at Woosung.
- (III) *Cargo boats*.—Regulations for cargo boats employed in conveying goods (from—to) seagoing vessels at Woosung (to—from) Shanghai.

#### (1) ANCHORAGE.

##### *Rules to be observed by vessels anchoring at Woosung.*

1. The limits of the anchorage at Woosung within which foreign seagoing vessels may discharge imports into cargo boats for conveyance to Shanghai or receive exports so brought from Shanghai are the following:

On the outside a line drawn S.E. from the Woosung light-house.

On the inside a line drawn N. 30° E. from a beacon standing on the left bank 2,500 yards above the customs station.

2. Every seagoing vessel inward bound intending to cross the bar without first discharging cargo for conveyance by cargo boat to Shanghai must, if her draft is too great to permit of her crossing on arrival, anchor outside the red buoy until the tide suits.

3. Every vessel inward bound intending to discharge cargo at Woosung for conveyance by cargo boat to Shanghai will hoist the rendezvous flag (Marryat's code) at the fore on approaching the red buoy. She will afterwards be boarded between the outside limit of the anchorage as above defined and the harbor master's station by the customs berthing officer, who, if the vessel have not already taken a berth, will notify to the master the one he is to occupy, or if she have already taken a berth, will either approve the berth so taken or indicate another, to which the vessel will at once remove.

4. No vessel will be permitted to anchor in the line of the fairway marks erected on the south bank to show the channel across the bar or within 500 yards below or 100 yards above the said line.

5. The customs berthing officer will keep a clear channel for the passage of vessels from the inner bar as far out as the red buoy, and he is authorized to notify any vessel which may seem to him to be anchored in such a position as to interfere with the free navigation of this channel to remove to such berth as he may point out.

<sup>1</sup> At the mouth of the Woosung River, 16 miles from Shanghai, by Google

6. Should the master refuse to remove his vessel to another berth, after having been directed by the berthing officer to do so, and a collision take place in consequence, such master will be held presumptively responsible for all damage caused to his own and to the colliding vessel.

7. No vessel will be permitted to discharge or ship cargo until she has moored in a berth approved by the berthing officer.

8. The berthing officer will confine himself to notifying to a vessel the berth she is to occupy. The control of the vessel in taking up such berth will remain with the pilot or commanding officer.

9. Seagoing vessels inward bound will be boarded on reaching Woosung by the berthing officer, who will receive their report. When such vessel is under tow the tug is required to slow down to facilitate boarding.

10. All vessels when at anchor at Woosung shall from sunset until sunrise exhibit where it can best be seen, and at a height from the deck not less than 20 feet, a white light, visible all round at a distance of at least 1 mile.

#### (II) SEAGOING VESSELS.

##### *Regulations for the shipment of Shanghai cargo from and discharge into cargo boats by seagoing vessels at Woosung.*

1. The master of a vessel anchoring at Woosung to discharge cargo into cargo boats for conveyance to Shanghai must within limit of forty-eight hours from arrival deposit his ship's papers and manifest with his consul at Shanghai for report to the customs, or with the customs. A master failing to do this will incur the treaty fine.

2. A ship's manifest must give a detailed list of all the cargo on board, specifying the marks, numbers, weight, value, and the like particulars. Accidental mistakes in the manifest may be corrected at the custom-house within a period of twenty-four hours, but the handing in of a false manifest will, under treaty, render the goods liable to confiscation and the master to the infliction of a fine not exceeding 500 taels.

3. If any goods found on board a ship for the discharge whereof a written permit from the customs office is required are not entered in the manifest this shall be held to constitute a false manifest, no matter whether bills of lading have been signed or not.

4. Cargo can only be discharged into or shipped from cargo boats at Woosung between sunrise and sunset. Special permits must be procured from the customs before vessels can work on Sundays or holidays.

5. In the case of goods to be discharged into cargo boats at Woosung for conveyance to Shanghai, the consignee must first hand in to the customs at Shanghai an application giving full particulars (number of packages, marks, weight, value, and the like) of the goods concerned, whereupon a "discharge permit" will be issued to him authorizing the discharge of the goods into a cargo boat after verification by a customs officer on board the vessel. The cargo boat having received the goods on board will proceed up the river direct to the customs jetty at Shanghai in order that the goods may be examined and import duty levied. After payment of duty the goods will be released.

6. The discharge of goods into a cargo boat prior to the issue of a "discharge permit" entails, under treaty, the infliction upon the master of the vessel of a fine not exceeding 500 taels and the confiscation of the goods concerned.

7. In the case of goods intended for dispatch from Shanghai by cargo boats for shipment on board vessels at Woosung, the shipper must hand in to the customs at Shanghai an application giving full particulars of the goods concerned, and must bring them to the customs jetty for examination. After payment of the export duty permission will be granted to place the goods on board a cargo boat (export permit) for conveyance to Woosung, where, after verification by the customs officer on duty, they may be transhipped to the exporting vessel.

8. Goods shipped without a permit are confiscable.

9. Vessels discharging cargo at Woosung for conveyance to Shanghai will be permitted to discharge cargo into registered cargo boats only; similarly, only registered cargo boats will be permitted to carry export cargo to Woosung for vessels anchored there. If other than registered cargo boats are employed for the conveyance of cargo from or to foreign vessels at Woosung, the goods will be confiscated and the cargo boatman punished.

10. Import and export applications must contain full particulars (number of packages, with their marks, weight, quantity, value, and the like) of the goods concerned. A false application will render the applicant liable to fine or to the confiscation of that portion of the goods which is in excess of the application.

11. Cargo transhipped at Woosung without a transshipment permit will be confiscated.

12. Cargo conveyed from Shanghai to Woosung for shipment and shut out there must be carried back in the same cargo boat to the customs jetty at Shanghai for examination before being reloaded.

13. Import duties are payable on discharge of the goods from the importing vessel into the cargo boat at Woosung. Export duties are payable when the goods, after examination at the customs jetty, Shanghai, are put into the cargo boat. Tonnage dues are payable when a vessel has been forty-eight hours in port or has commenced to work cargo.

14. When applying for a vessel's port clearance, her master or her agents must hand in to the customs a manifest of her export cargo, and must complete payment of all the dues and duties leviable upon the vessel or her cargo.

If, at the time a vessel applies to clear, there are import duties still unpaid the customs may, in lieu of payment, accept a bond from the vessel's agents that such duties will be paid within a limit of six days, provided they consider the bond satisfactory.

15. The discharge of cargo at Woosung from a foreign vessel into the cargo boats and the shipment from cargo boats there shall be under the supervision of a customs officer, and shall be conducted in all respects in accordance with the customs regulations in force at Shanghai.

### (III) CARGO BOATS.

*Regulations for cargo boats employed in conveying goods (from) (to) sea-going vessels at Woosung (from) (to) Shanghai.*

1. Cargo boats to be employed in the conveyance of import cargo from and export cargo to Woosung must first be registered at the custom-house, Shanghai, and the customs authorities having satisfied themselves that they are suitable for the conveyance of cargo, must have their register number painted conspicuously on each side in English and Chinese characters.

2. Registered cargo boats shall pay tonnage dues once every four months, at the rate of 4 mace a ton if of more than 150 tons burden, and at the rate of 1 mace a ton if not more than 150 tons. Upon payment of these dues a tonnage dues certificate shall be issued to them.

3. The customs can, when they see fit, depute officers to proceed on board of registered cargo boats to or from Woosung.

4. The shipment or discharge of merchandise by cargo boats between Shanghai and Woosung will entail confiscation of the goods so discharged or shipped, and in addition the offending boat will be either fined or struck off the list of registered cargo boats.<sup>1</sup>

There is another set of Woosung harbor regulations which have come into force since January, 1879, but appears to have been superseded by the new Woosung rules of December 15, 1882, as given above.<sup>2</sup>

### CHINESE-RUSSIAN OVERLAND TRADE REGULATIONS.

ART. I. A trade by free exchange and free of duty (free trade) between Russian and Chinese subjects is authorized within a zone extending for 50 versts (100 li) on either side the frontier. The supervision of this trade will rest with the two Governments, in accordance with their respective frontier regulations.

ART. II. Russian subjects proceeding on business to Mongolia and to the districts situated on the northern and southern slopes of the Tian-shan Mountains may only cross the frontier at certain points specified in the list annexed to these regulations. They must procure from the Russian authorities permits in the Russian and Chinese languages, with Mongolian and Tartar translations. The name of the owner of the goods, or that of the leader of the caravan, a specification of the goods, the number of packages, and the number of heads of cattle may be indicated in the Mongolian or Tartar languages in the Chinese text of these permits. Merchants, on entering Chinese territory, are bound to produce their permits at the Chinese post nearest to the frontier, where, after examination, the permit is to be countersigned by the chief of the post. The Chinese authorities are entitled to arrest merchants who have crossed the frontier without a permit, and to deliver them over to the Russian authorities nearest to the frontier, or to the competent Russian consul, for the infliction of a severe penalty. In case of the permit being lost the owner is bound to give notice to the nearest Russian consul in order that a fresh one may be issued to him, and to inform the local authorities, in order to obtain a temporary certificate which will enable him to pursue his journey. Merchandise introduced into Mongolia

<sup>1</sup> Reprinted from the North-China Daily News of December 16, 1882.

<sup>2</sup> For the regulations of January, 1879, see Chronicle Directory of 1892.



and the districts situated on the slopes of the Tianshan, but which have found no sale there, may be forwarded to the towns of Tientsin and Sou-tcheou (Tsia-yu-kwan), to be sold or to be sent farther into China. With regard to the duties on such merchandise, to the issue of permits for its carriage, and to other customs formalities, proceedings shall be taken in accordance with the following provisions.

ART. III. Russian merchants forwarding goods from Kiachta and the Nerchinsk country to Tientsin must send them by way of Kalgan, Dounba, and Tountcheou. Merchandise forwarded to Tientsin from the Russian frontier by Kobdo and Kouibouatchen is to follow the same route. Merchants must be provided with transport permits issued by the Russian authorities, and duly viséed by the competent Chinese authorities, which must give, in the Chinese and Russian languages, the name of the owner of the goods, the number of packages and a description of the goods they contain. The officials of the Chinese custom-houses situated on the road by which merchandise is forwarded, will proceed without delay to verify the number of the packages, and to examine the goods, which they will allow to pass onward, after fixing a visé to the permit. Packages opened in the course of the customs examinations will be closed again at the custom-house, the number of packages opened being noted on the permit. The customs examination is not to last more than two hours. The permits are to be presented within a term of six months at the Tientsin custom-house to be canceled. If the owner of the goods finds this term insufficient he must at the proper time and place give notice to the Chinese authorities. In case of the permit being lost the merchant must give notice to the authorities who delivered it to him to obtain a duplicate, and must for that purpose make known the number and date of the missing permit. The nearest custom-house on his road, after having ascertained the accuracy of the merchant's declarations, will give him a provisional certificate accompanied by which his goods may proceed on their journey. An inaccurate declaration of the quantity of the goods, if it be proved that it was intended to conceal sales effected on the road, or to escape payment of duty, will render the merchant liable to the infliction of the penalties laid down by Article VIII of the present regulations.

ART. IV. Russian merchants who may wish to sell at Kalgan any portion of the goods brought from Russia must make a declaration to that effect to the local authorities within the space of five days. Those authorities, after the merchant has paid the whole of the entrance duties, will furnish him with a permit for the sale of the goods.

ART. V. Goods brought by Russian merchants by land from Russia to Tientsin will pay an entrance duty equivalent to two-thirds of the rate established by the tariff. Goods brought from Russia to Sou-tcheou (Tsia-yu-kwan) will pay in that town the same duties and be subject to the same regulations as at Tientsin.

ART. VI. If the goods left at Kalgan, having paid the entrance duties are not sold there, their owner may send them on to Tountcheou, or to Tientsin, and the customs authorities, without levying fresh duties, will repay to the merchant one-third of the entrance duty paid at Kalgan, a note to that effect being made on the permit issued by the Kalgan custom-house. Russian merchants, after paying transit dues—i. e., one-half of the duty specified in the tariff—may forward to the internal markets goods left at Kalgan which have paid the entrance dues, subject only to the general regulations established for foreign trade in China. A transport permit, which is to be produced at all the custom-houses and barriers on the road, will be delivered for these goods. Goods not accompanied by such permit will have to pay duty at the custom-houses they pass, and lekin at the barriers.

ART. VII. Goods brought from Russia to Sou-tcheou (Tsia-yu-kwan) may be forwarded to the internal markets under the conditions stipulated by Article IX of these Regulations for goods forwarded from Tientsin destined for the internal market.

ART. VIII. If it be ascertained, when the customs examination of goods brought from Russia to Tientsin takes place, that the goods specified in the permit have been withdrawn from the packages and replaced by others, or that their quantity (after deducting what has been left at Kalgan) is smaller than that indicated in the permit, the whole of the goods included in the examination will be confiscated by the customs authorities. It is understood that packages damaged on the road, and which, consequently, have been repacked, shall not be liable to confiscation, provided always that such damage has been duly declared at the nearest custom-house, and that a note to such effect has been made by the office after it has ascertained the untouched condition of the goods as at first sent off. Goods concerning which it is ascertained that a portion has been sold on the road will be liable to confiscation. If goods have been taken by by-ways in order to evade their examination at the custom-houses established on the routes indicated in Article III, the owner will be liable to a fine equal in amount to the whole entrance duty. If a breach of the aforesaid regulations has been committed by the carriers, without the knowledge or connivance of the owner of the goods, the customs authorities will take this circumstance in consideration in determining the amount of the fine. This provision only

applies to localities through which the Russia land trade passes, and is not applicable to similar cases arising at the ports and in the interior of the provinces. When goods are confiscated, the merchant is entitled to release them by paying the equivalent of their value, duly arrived at by an understanding with the Chinese authorities.

ART. IX. On the exportation by sea from Tientsin to some other Chinese port opened to foreign trade by treaty, of goods brought from Russia by land, the Tientsin customs will levy on such goods one-third of the tariff duty, in addition to the two-thirds already paid. No duty shall be levied on these goods in other ports. Goods sent from Tientsin or the other ports to the internal markets are subject to transit dues (i. e., half of the tariff duty) according to the general provisions laid down for foreign trade.

ART. X. Chinese goods sent from Tientsin to Russia by Russian merchants must be forwarded to Kalgan by the route indicated under Article III. The entire export duty will be levied on these goods when they leave the country. Nevertheless, reimported goods bought at Tientsin, as well as those bought in another port and forwarded in transit to Tientsin to be exported to Russia, if accompanied by a customs receipt for the export duty, shall not pay a second time, and the half reimportation duty (coasting duty) paid at Tientsin will be repaid to the merchant if the goods upon which it has been paid are exported to Russia a year from the time of such payment. For the transport of goods into Russia the Russian consul will issue a permit indicating in the Russian and Chinese languages the name of the owner of the goods, the number of packages, and the nature of the goods they contain. These permits will be viséed by the port customs authorities, and must accompany the goods for production when they are examined at the custom-houses on the road. The rules given in detail in Article III will be observed as to the term within which the permit is to be presented to the custom-house to be canceled, and as to the proceedings in case of the permit being lost. Goods will follow the route indicated by Article III, and are not to be sold on the road; a breach of this rule will render the merchant liable to the penalties provided for under Article VIII. Goods will be examined at the custom-houses on the road in accordance with the rules laid down under Article III. Chinese goods bought by Russian merchants at Sou-tcheou (Tsia-yu-kwan) or brought by them from the internal markets to be forwarded to Russia on leaving Sou-tcheou for Russia will have to pay the duty leviable upon goods exported from Tientsin, and will be subject to the regulations established for that port.

ART. XI. Goods bought at Toun-tcheou, on leaving that place for Russia by land, will have to pay the full export duty laid down by the tariff. Goods bought at Kalgan will pay in that town, on leaving for Russia, a duty equivalent to half the tariff rate. Goods bought by Russian merchants in the internal markets, and brought to Toun-tcheou and Kalgan to be forwarded to Russia, will, moreover, be subject to transit dues, according to the general rules established for foreign trade in the internal markets. The local custom-houses of the aforesaid towns after levying the duties will give the merchant a transport permit for the goods. For goods leaving Toun-tcheou this permit will be issued by the Dounba customs authorities, to whom application is to be made for it, accompanied by payment of the duties to which the goods are liable. The permit will mention the prohibition to sell goods on the road. The rules given in detail in Article III relative to permits, the examination of goods, etc., will apply in like manner to goods exported from the places mentioned in this article.

ART. XII. Goods of foreign origin sent to Russia by land from Tientsin, Toun-tcheou, Kalgan, and Sou-tcheou (Tsia-yu-kwan) will pay no duty if the merchant produces a customs receipt acknowledging payment of the import and transit duties on those goods. If they have only paid entrance duties the competent custom-house will call upon the merchant for the payment of the transit dues fixed by the tariff.

ART. XIII. Goods imported into China by Russian merchants, or exported by them, will pay customs duties according to the general tariff for foreign trade with China, and according to the additional tariff drawn up for Russian trade in 1862.

Goods not enumerated in either of those tariffs will be subject to a 5 per cent ad valorem duty.

ART. XIV. The following articles will be admitted free of export and import duty: Gold and silver ingots, foreign coins, flour of all kinds, sago, biscuits, preserved meats and vegetables, cheese, butter, confectionery, foreign clothes, jewelry and silver plate, perfumery and soaps of all kinds, charcoal, firewood, candles of foreign manufacture, foreign tobacco and cigars, wine, beer, spirits, household stores and utensils to be used in houses and on board ship, travelers' luggage, official stationery, tapestries, cutlery, foreign medicines, glassware, and ornaments. The above-mentioned articles will pass free of duty on entering and on leaving by land; but if they are sent from the towns and ports mentioned in these regulations to the internal markets they will pay a transit duty of 2½ per cent ad valorem. Travelers' luggage, gold and silver ingots, and foreign coins will, however, not pay this duty.

ART. XV. The exportation and importation of the following articles is prohibited, under penalty of confiscation in case of smuggling: Gunpowder, artillery ammunition, cannon, muskets, rifles, pistols, and all firearms, engines, and ammunition of war, salt, and opium. Russian subjects going to China may, for their personal defense, have one musket or one pistol each, of which mention will be made in the permit they are provided with. The importation by Russian subjects of saltpeter, sulphur, and lead is allowed only under special license from the Chinese authorities, and those articles may only be sold to Chinese subjects who hold a special purchaser permit. The exportation of rice and of Chinese copper coin is forbidden. On the other hand, the importation of rice and of all cereals may take place duty free.

ART. XVI. The transport of goods belonging to Chinese merchants is forbidden to Russian merchants attempting to pass them off as their own property.

ART. XVII. The Chinese authorities are entitled to take the necessary measures against smuggling.

Done at St. Petersburg, February 12-24, 1881.

# CHINESE-FRENCH OVERLAND TRADE REGULATIONS FOR TONKIN AND THE CHINESE PROVINCES OF YUNNAN, KWANGSI, AND KWANGTUNG.

[Translated from the French text.]

Whereas in Article VI of the treaty between the President of the French Republic and His Majesty the Emperor of China, signed the 9th day of June, 1885, it is stated that "Regulations for the conduct of overland trade between Tonkin and the Chinese provinces of Yunnan, Kwangsi, and Kwangtung shall be jointly discussed and concluded by commissioners appointed by the two powers, and will form a supplement to the present treaty;" and

Whereas in the tenth article of that agreement it is set forth that "the provisions of former treaties and regulations agreed to by France and China, except in so far as they are modified by the present agreement, will continue to retain their original validity," the two high contracting parties have for this purpose named as their plenipotentiaries, that is to say:

The President of the French Republic, G. Cogordan, minister plenipotentiary of France to China, officer of the Legion of Honor, Knight of the Order of the Crown of Italy, etc., together with E. Bruwaert, consul of the first class, assistant commissioner for treaty negotiations, Knight of the Order of Gustav of Sweden, and of the Order of Leopold of Belgium;

And His Majesty the Emperor of China, Li, grand preceptor of the heir apparent, grand secretary of state, superintendent of trade for the northern seaboard, joint commissioner of admiralty, governor of Chihli, and a member of the first degree of the third order of the hereditary nobility, with the title of Sou-yi;

Who, after having communicated to each other their respective full powers, and found them to be in due form, have concluded the following articles:

ART. I. In accordance with the terms of Article V of the treaty of the 19th of June, 1885, the high contracting parties agree that for the present two places shall be opened to trade, one to the north of Langson and the other above Lao-kai. China will establish custom-houses there, and France shall have the right to appoint consuls, who shall enjoy all rights and privileges conceded in China to the consuls of the most-favored nation.

The work of the commission charged with the delimitation of the two countries not being completed at the time of the signature of the present convention, the place to be opened to trade north of Langson shall be selected and determined in the course of the present year by arrangement between the Imperial Government and the representative of France at Peking. As to the place to be opened to trade above Lao-kai, this will also be determined by common accord when the frontier between the two countries shall have been defined.

ART. II. The Imperial Government may appoint consuls at Hanoi and at Haiphong. Chinese consuls may also be sent later on to other large towns in Tonkin by arrangement with the French Government.

The agents shall be treated in the same manner and have the same rights and privileges as the consuls of the most-favored nation in France. They shall maintain official relations with the French authorities charged with the protectorate.

ART. III. It is agreed on the one side and the other, that in the places where consuls are appointed the respective authorities will facilitate the installation of these agents in suitable residences.

Frenchmen may establish themselves in the places opened to trade on the frontier of China under the conditions set forth in Articles VII, X, XI, XII, and others of the treaty of the 27th of June, 1858.

Annamites shall enjoy in these places the same privileged treatment.

ART. IV. Chinese shall have the right of possessing land, erecting buildings, opening commercial houses, and having warehouses throughout Annam.

They shall receive for their persons, their families, and their goods the same protection as the most-favored European nation, and, like the latter, may not be made the object of any ill treatment. The official and private correspondence and telegrams of Chinese officials and merchants shall be freely transmitted through the French postal and telegraphic administrations.

Frenchmen will receive from China the same privileged treatment.

ART. V. Frenchmen, French protégés, and foreigners residing in Tonkin may cross the frontiers and enter China on condition of being furnished with passports. These passports will be given by the Chinese authorities at the frontier, on the requisition of the French authorities, who will ask for them only for respectable persons; they will be surrendered to be canceled on the holder's return. In the case of those who have to pass any place occupied by aborigines or savages it will be mentioned in the passport that there are no Chinese officials there who can protect them.

Chinese who wish to come from China to Tonkin by land must in the same way be furnished with passports granted by the French authorities on the requisition of the Chinese authorities, who will ask for them only on behalf of respectable persons.

The passports so granted on the one side or the other shall serve only as titles to travel, and shall not be considered as certificates of exemption from taxes for the transport of merchandise.

Chinese authorities on Chinese soil and French authorities in Tonkin shall have the right to arrest persons who have crossed the frontier without passports and send them back to their respective authorities to be tried and punished if necessary.

Chinese residing in Annam may return from Tonkin to China on simply obtaining from the imperial authorities a pass permitting them to cross the frontier.

Frenchmen and other persons established in the open places on the frontier may travel without passports to a distance of 50 li (578 meters to the li) around such places.

ART. VI. Merchandise imported into the places opened to trade on the frontier of China by French merchants and French protégés may, after payment of the import duties, be conveyed to the interior markets of China under the conditions fixed by Rule VII, annexed to the treaty of the 27th of June, 1858, and by the general rules of the Chinese imperial maritime customs with regard to import transit passes.

When foreign merchandise is imported into these places a declaration shall be made at the custom-house of the nature and quantity of the merchandise, as well as of the name of the person by whom it is accompanied. The customs authorities will proceed to verification, and will collect the duty according to the general tariff of the imperial maritime customs, diminished by one-fifth. Articles not mentioned in the tariff will remain subject to the duty of 5 per cent ad valorem. Until this duty has been paid the goods may not be taken out of the warehouses to be sent away and sold.

A merchant wishing to send foreign merchandise into the interior shall make a fresh declaration at the custom-house and pay, without reduction, the transit dues fixed by the general rules of the Chinese maritime customs.

After this payment the customs will deliver a transit pass, which will enable the carriers to go to the localities mentioned in the pass for the purpose of disposing of the said merchandise.

Under these conditions no new duties will be levied at the interior barriers or lekin stations.

Merchandise for which transit passes have not been obtained will be liable to all the barrier and lekin duties imposed upon indigenous products in the interior of the country.

ART. VII. Merchandise bought by Frenchmen and persons under French protection in the interior markets of China may be brought into the open places on the frontier for the purpose of being from thence exported to Tonkin, under the conditions fixed by Rule VII annexed to the treaty of the 27th of June, 1858, with regard to the transit of merchandise for export.

When Chinese merchandise for export arrives at these places, declaration shall be made at the custom-house as to the nature and quantity of the merchandise, as well as the name of the person accompanying it.

The customs authorities will proceed to verification.

Such of this merchandise as shall have been bought in the interior by a merchant furnished with a transit pass, and which consequently shall not have paid any lekin or barrier duty, shall in the first place pay the transit duty fixed by the general tariff of the Chinese maritime customs.

It shall then pay the export duty diminished by one-third. Articles not named in the tariff will remain subject to the duty of 5 per cent ad valorem.

After payment of these duties the merchandise will be allowed to pass free and to be sent beyond the frontier.

The merchant who, not being furnished with a transit pass, has bought goods in the interior shall pay the duties levied at the barriers and lekin stations; receipts shall be delivered to him, and on arriving at the custom-house he shall be exempted from payment of the transit dues on presentation of these receipts.

French merchants and persons under French protection importing or exporting merchandise through the customs offices on the frontiers of Yunnan and Kwangsi, and Chinese merchants importing or exporting merchandise to or from Tonkin, will not have to pay any toll on their carriages or beasts of burden. On the navigable water courses on the frontier vessels may, on the one side and the other, be subjected to the payment of tonnage dues, conformably to the rules of the maritime customs of the two countries.

As regards the provisions of the present article and the preceding one, it is agreed by the high contracting parties that if a new customs tariff should be established by common accord between China and a third power, for trade by land on the south-western frontiers of the Chinese Empire, France shall obtain the application of it.

ART. VIII. Foreign merchandise which, not having been sold within a period of thirty-six months after having paid the import duty at one of the Chinese frontier customs stations, is forwarded to the other frontier customs station, shall be examined at the first of these stations, and if the wrappings are found intact, and if nothing has been disturbed or changed, a certificate of exemption for the amount of the first duty collected will be given. The bearer of this certificate will deliver it to the other frontier station in payment of the new duty which he will have to pay. The customs may in like manner give bonds which will be available for payment of duties at the custom house by which they are issued any time within three years. Money will never be returned.

If the same merchandise is redispached to one of the open ports of China, it will there, conformably to the general rules of the Chinese maritime customs, be subjected to payment of the import duties, and these certificates or bonds given at the frontier customs shall not there be made use of. Neither will it be allowed to present there, in payment of duties, the quittances delivered by the frontier customs on the first payment. As to transit dues, conformably to the rules in force at the open ports, when once they have been paid, bonds or exemption certificates will never be given in respect of these.

ART. IX. Chinese merchandise which, after having paid transit and export dues at one of the frontier customs stations, may be sent to the other frontier customs station to be sold, shall be subjected on its arrival at the second station only to a payment—called a reimportation duty—of one-half the export duty already collected. The merchandise, conformably to the rules established in the open ports, may not be transported into the interior by foreign merchants.

If this Chinese merchandise be transported to one of the open ports of China, it will be assimilated to foreign merchandise, and shall pay a new import duty in full, conformably to the general tariff of the imperial maritime customs.

This merchandise will be allowed to pay transit duty on being sent into the interior. Chinese merchandise imported from a Chinese seaport into an Annamite port in order to be transported to the land frontier and then to reenter Chinese territory, will be treated as foreign merchandise and will pay the local import dues.

This merchandise will be allowed to pay the transit duty on being sent into the interior.

ART. X. Declarations to the Chinese customs must be made within thirty-six hours of the arrival of the goods, under penalty of 50 taels for each day's delay; but the fine shall not exceed 200 taels. An inexact declaration of the quantity of the goods, if it is proved that it has been made with the intention of evading payment of the duties, will entail upon the merchant confiscation of his goods. Goods not provided with a permit from the chief of the customs, which are clandestinely introduced by byways, and unpacked or sold, or which are intentionally smuggled, shall be entirely confiscated. In every case of false declaration or attempt to deceive the customs as regards the quality or the real origin or real destination of goods for which transit passes have been applied, the goods shall be liable to confiscation. The penalties shall be adjudged according to the condition and procedure fixed by the rules of May 31, 1868. In all cases where confiscation shall have been declared, the merchant shall be at liberty to recover his goods on payment of a sum equivalent to their value, to be duly settled by arrangement with the Chinese authorities. The Chinese authorities shall have every liberty to devise measures to be taken in China along the frontier to prevent smuggling.

Merchandise descending or ascending navigable rivers in French, Annamite, or Chinese vessels will not necessarily have to be landed at the frontier, unless there is an appearance of fraud or a divergence between the nature of the cargo and the declaration of the manifest. The customs will only send on board the said vessels agents to visit them.

ART. XI. Products of Chinese origin imported into Tonkin by the land frontier shall pay the import duty of the Franco-Annamite tariff. They will pay no export

duty on leaving Tonkin. The Imperial Government will be notified of the new tariff which France will establish in Tonkin. If taxes of excise, of consumption, or of guarantee be established in Tonkin on any articles of indigenous production, similar Chinese productions will be subjected on importation to equivalent taxes.

ART. XII. Chinese merchandise transported across Tonkin from one of the two frontier customs stations to the other, or to an Annamite port to be from thence exported to China, shall be subjected to a specific transit duty, which shall not exceed 2 per cent of the value. At the point where it leaves Chinese territory this merchandise will be examined by the French customs authorities on the frontier, who will specify its nature, quantity, and destination in a certificate, which shall be produced whenever required by the French authorities during its transport across Tonkin, as well as at the port of shipment.

In order to guarantee the Franco-Annamite customs against any possible fraud, such Chinese products on entering Tonkin shall pay the import duty.

A transit permit will accompany the goods to the place of leaving, the country, whether this be the port of transshipment or the land frontier, and the sum paid by the proprietor of the merchandise will, after deducting the transit dues, be then restored to him in exchange for the receipt delivered to him by the Tonkin customs.

Every false declaration or act evidently intended to deceive the French administration as to the quality, quantity, real origin, or real destination of merchandise for which the special treatment applicable to Chinese products traversing Tonkin in transit is asked will entail the confiscation of such merchandise. In every case where confiscation has been declared the merchant shall be free to recover his goods on payment of a sum equivalent to their value, which shall be duly determined by an arrangement with the French authorities.

The same rules and the same transit duty will be applicable in Annam to Chinese merchandise dispatched from a Chinese port to an Annamite port in order to get to the Chinese frontier customs by crossing Tonkin.

ART. XIII. The following articles—that is to say, gold and silver ingots, foreign money, flour, Indian meal, sago, biscuits, preserved meats and vegetables, cheese, butter, confectionery, foreign clothing, jewelry, plated ware, perfumery, soaps of all kinds, charcoal, firewood, candles (foreign), tobacco, wine, beer, spirits, household stores, ship's stores, personal baggage, stationery, carpeting, cutlery, drugs, foreign medicines, and glassware—shall be verified by the Chinese customs on their entry and clearance. If they are really of foreign origin and intended for the personal use of foreigners, and if they arrive in moderate quantity, a duty-exemption certificate will be given, which will pass them free at the frontier. If these articles are withheld from declaration or the formality of an exemption certificate, their clandestine introduction will render them subject to the same penalty as smuggled goods.

With the exception of gold, silver, money, and luggage, which will remain exempt from duty, the above-mentioned articles destined for the personal use of foreigners and imported in moderate quantity will pay, when they are transported into the interior of China, a duty of 2½ per cent on their value.

The Franco-Annamite frontier customs shall collect no duty on the following articles of personal use which Chinese carry with them, either on entering or leaving Tonquin—that is to say, money, luggage, clothes, women's head ornaments, papers, hair pencils, Chinese ink, furniture, or food, or on articles ordered by the Chinese consuls in Tonkin for their personal consumption.

ART. XVII. If in the places opened to trade on the frontier of China Chinese deserters or persons accused of crimes against the Chinese law shall take refuge in the houses or on board the vessels of Frenchmen or persons under French protection, the local authority shall apply to the consul, who, on proof of the guilt of the accused, shall immediately take the necessary measures in order that they may be given up and delivered to the regular course of the law.

Chinese guilty or accused of crimes or offenses who seek refuge in Annam shall, on the request of the Chinese authorities and on proof of their guilt, be sought for, arrested, and extradited in all cases where the subjects of the countries enjoying the most liberal treatment in the matter of extradition might be extradited from France.

Frenchmen guilty or accused of crimes or offenses who seek refuge in China shall, at the request of the French authorities and on proof of their guilt, be arrested and delivered up to the said authorities to be tried according to the regular process of law.

On both sides all concealment and connivance shall be avoided.

ART. XVIII. In any difficulty not provided for in the preceding provisions recourse shall be had to the rules of the maritime customs, which, in conformity with existing treaties, are now applied in the open towns or ports.

In case these rules are insufficient, the representatives of the two countries shall refer the matter to their respective Governments.

In accordance with the terms of Article VIII of the treaty of the 9th of June, 1885, the present stipulations may be revised ten years after the exchange of the ratifications.

ART. XIX. The present convention of trade, after having been ratified by the Governments, shall be promulgated in France, in China, and in Annam.

The exchange of the ratifications shall take place at Peking within one year from the date of the signature of the convention, or earlier if possible.

Done at Tientsin, in four copies, the 25th of April, 1886, corresponding to the twenty-second day of the third moon of the twelfth year of Kwang-su.

## TRADE AND CUSTOMS REGULATIONS ON THE YANG-TSE-KIANG.

The Department has received from Consul-General Goodnow, of Shanghai, and Consul Martin, of Chinkiang, under date of March 15 and 18, 1899, respectively, copies of trade regulations for the Yang-tse, published by the customs of China, as follows:

### THE YANG-TSE RESOLUTIONS, 1898.

ARTICLE 1. *Former regulations rescinded.*—The revised regulations of trade on the Yang-tse-Kiang (1862) having been amended and the substance of their provisions having been incorporated in the present Yang-tse resolutions, the said revised regulations of trade on the Yang-tse-Kiang are hereby abrogated, together with the port and customs regulations thereon dependent.

ART. 2. *Ports, stages, and passenger stations.*—The merchant vessels of the treaty powers are authorized to trade on the Yang-tse-Kiang at the following treaty ports: Chinkiang, Nankin, Wuhu, Kiukiang, Hankau, Shasi, Ichang, and Chungking. And to land and ship goods in accordance with special regulations at the following non-treaty ports: Tatung and Anking, in Anhwei; Hukow, in Kiangsi; Lukikow and Wusuth, in Hukwang.

Shipment or discharge of cargo at any other points on the river is prohibited, and any violation of the prohibition will be dealt with in accordance with the treaty provisions applicable to clandestine trade along the coast; but passengers and their baggage may be landed and shipped at any of the regular passenger stations, at present consisting of Luchingchiang (Tungchow district), Tienhsingchiao (Taishing district), Kiangyin and Iching, in Kiangnan; Hwangtzekang, Hwangchow, Ching-hokow (also known as Chinghonao), and Hsinti, in Hukwang.

Passengers' baggage must not contain articles subject to duty, and the presence of dutiable articles will render the whole liable to confiscation.

ART. 3. *Three classes of vessels.*—Merchant vessels trading on the river are to be divided into three classes:

First class. Seagoing vessels trading for the voyage upriver beyond Chinkiang.

Second class. River steamers running regularly between any of the river ports or Shanghai and any river port.

Third class. Small craft (lorchas, papicos, junks, etc.).

The three classes of vessels will be dealt with according to treaty and the rules for the ports at which they trade.

ART. 4. *Seagoing vessels.*—Seagoing vessels trading no farther upriver than Chinkiang will be dealt with at Chinkiang in every respect like vessels trading at other coast ports; but seagoing vessels on a voyage farther upriver than Chinkiang become hereby vessels trading on the river of the first class set forth in the preceding article. Such merchantmen, whether steamers or sailing vessels, must deposit their registers with the consul, or, if consularly unrepresented, with the customs, at Shanghai, Woosung, or Chinkiang, where the customs, on receipt of a consular application or a deposit of papers, will issue a certificate to the vessel, to be called the "special river pass," on which shall be entered the vessel's name, flag, registered tonnage, general cargo, and armament. The vessel may then proceed upriver and at whatever treaty ports she trades must report and clear, load and unload cargo, and pay dues and duties in the same manner as at other treaty ports along the coast. On return to the port that issued it—Chinkiang, Woosung, or Shanghai—the "special river pass" is to be surrendered to the customs, and the customs, on having ascertained that all the dues and duties have been paid and all other conditions satisfied, will then issue the grand chop to enable the vessel to procure her register and proceed to sea.

ART. 5. *River steamers.*—Any steamer intended to trade regularly on the river may deposit her register at the consulate at Shanghai, or, if consularly unrepresented, at the custom-house, when the customs, on the receipt of a consular application or on the deposit of the register, will issue a certificate, on which shall be

entered the vessel's name, flag, registered tonnage, and armament, to be called the "river pass," that shall be valid during the current year. Such "river pass" must be renewed every year either at Shanghai, or at Hankau, or Ichang, in the case of river steamers trading above those places and not returning to Shanghai.

River-pass steamers will report and clear, load and discharge, and pay dues and duties in accordance with the customs regulations of the port concerned; their tonnage dues are to be paid at the ports which issue or renew the river pass (Shanghai, Hankau, or Ichang).

Infringement of river port regulations will be punished by the infliction of the penalties in force at other treaty ports; for a second offense, the river pass may be canceled and the steamer refused permission to trade thenceforward above Chinkiang.

Any steamer not provided with a river pass, if proceeding above Chinkiang, will come under the rule affecting seagoing vessels laid down in article 4, and will be treated accordingly.

ART. 6. *River-pass steamers' cargo*.—The former regulation having been abrogated which made it obligatory to deposit coast-trade duties simultaneously with paying export duties, river-pass steamers will now pay duties in the same way as vessels at other treaty ports along the coast—that is, export duties at the port of departure before shipment of exports, and import or coast-trade duties at the port of discharge before release of imports—and, similarly, they will ship, transship, and discharge cargo after report, examination, and issue of permit in the same way as vessels at treaty ports along the coast.

When tea is landed by a river-pass steamer, the consignee, instead of paying coast-trade duty, may deposit a bond for the amount. On proof of reshipment within a year the bond will be canceled. When reshipped tea is relanded at another port—e. g., reshipped at Hankau and relanded at Shanghai—a new bond will be required in lieu of coast-trade duty, to be canceled on subsequent reshipment; and so on.

ART. 7. *Small craft (lorchas, papicos, junks, etc.)*:

(a) Lorchas, etc., owned by foreigners, if provided with registers and entitled to fly national flags, are required to take out a special river pass, either through the consulate or from the customs direct at Chinkiang, if proceeding farther up the river. They will report, work cargo, and pay duties like other seagoing special river-pass vessels.

(b) Papicos, etc., owned by foreigners, but not provided with registers or entitled to fly national flags, are to take out customs registers at the port they belong to and report, work cargo, and pay duties in the same way as lorchas, etc.

(c) Chinese junks chartered by foreigners are only available for conveying foreign-owned cargoes from treaty port to treaty port; they must take out special junk papers at the customs, to be obtained in exchange for bonds executed at and deposited with the customs, the condition of the bond being that the cargoes are bona fide foreign property, and will be landed and pay duty at a treaty port, and the penalty that if the cargoes fail to be so landed and pay duty no chartered junk will thereafter be cleared for the foreigner in question. Such junks to report, work cargo, and pay duties in the same way as lorchas, papicos, etc.

ART. 8. *Cargo certificates*.—Special river-pass merchantmen, river-pass steamers, and lorchas, papicos, and junks, etc., must apply to the customs at the port of departure for a cargo certificate (taung tan), which, on the vessel's arrival at the port of destination, must be handed in to the customs before permission to discharge can be given. The vessel will be responsible for the duties on all goods entered on the said cargo certificate and not landed on permit at port of discharge.

ART. 9. *Miscellaneous*.—Any trading vessel falling in with a revenue cruiser or customs boat on the Yang-tee-Kiang is to produce her papers for inspection if examination of them is required. Vessels unprovided with proper papers will be dealt with under the treaty articles penalizing clandestine trade along the coast.

The customs may seal the hatches of any vessel trading on the Yang-tee, and may place customs officers on board to accompany her on the trip, whether upstream or down.

Special river-pass vessels of the first class are not required to anchor to exhibit their papers at the intermediate ports passed and not traded at.

ART. 10. *Yang-tee customs and port regulations*.—The adoption and promulgation of new regulations for vessels trading on the Yang-tee having rendered meaningless sundry customs and port regulations which guided procedure under the former system, and having necessitated the substitution of fresh regulations and different practice under the system now introduced, the ports concerned (Shanghai, Chinkiang, Nankin, Wahu, Kiukiang, Hankau, Shasi, Ichang, and Chungking) will proceed forthwith to arrange and publish new rules and regulations, and these are, on the one hand, to facilitate trade, and, on the other, to protect revenue and prevent smuggling.

The above regulations are open to revision when and if necessary.



## CUSTOMS REGULATIONS FOR YANG-TSE PORTS.

All regulations hitherto existing, port and customs, having been declared abrogated, and fresh regulations and different practice having been thereby necessitated, the following customs rules, drawn up to give effect to the Yang-tse regulations of 1898, are now published for general information, and will be operative on and after the 1st day of April, 1899.

## I.—GENERAL.

## ANCHORAGES.

(1) For the shipment and discharge of cargo, vessels must take up the berths in the harbor assigned them by the harbor master.

Cargo boats, sampans, etc., are forbidden to approach incoming vessels before they are properly moored.

## CARGO BOATS.

(2) Cargo boats must be registered at the custom-house and their numbers conspicuously painted on them in English and Chinese.

## WORKING CARGO.

(3) The landing and shipment of cargo or ballast can only take place between sunrise and sunset, and can not go on without special permission on Sundays or holidays.

Cargo landed or shipped without a permit is liable to confiscation.

## SHUT-OUT CARGO.

(4) Cargo for which a shipment permit has been issued but which can not be received on board, must be reported and await customs examination before being relanded.

## IMPORTS TO BE DISCHARGED BEFORE LOADING EXPORTS.

(5) River-pass steamers excepted, merchant vessels must complete the discharge of import cargo before commencing to receive on board exports.

## FOREIGN OPIUM.

Foreign opium must be landed into the customs opium godown.

## MUNITIONS OF WAR.

Munitions of war can not be landed until a munitions special permit from the customs has been obtained.

## INVOICES.

In case foreign goods from abroad are to pay duty at a river port, the importer may produce his bona fide invoice; if the invoice does not include freight and insurance, 10 per cent will be added to the invoice value in the case of goods paying ad valorem duty; but the customs reserve the right not to accept invoices as a statement.

## THROUGH CARGO.

Through cargo from Ichang to Shanghai, and vice versa, may be applied for at Hankau, to be transhipped en bloc.

## EXEMPTION AND DUTY-PAID CERTIFICATES, ETC.

Exemption and duty-paid certificates, etc., should be presented to the customs simultaneously with the consignee's application for discharge permits.

## EXPORT.

(6) Goods for export must in all cases be brought to the customs jetty or in specially allowed cases to godowns approved by the customs, or to hulk, and will be examined by the customs upon the receipt of application for shipment permit, giving all

necessary particulars—destination, denomination, number of packages, marks, numbers, weight, value, etc.—and made out in Chinese and English. Godowns with examined export cargo may be locked by the customs, and, similarly, the hatches of cargo boats with such goods may be sealed, and the merchandise must not be removed until after payment of duty and issue of permit. After examination, a customs memorandum will be issued, and upon the production of the bank receipt for the duty, the shipment permit will be granted (i. e., the shipping order will be stamped).

#### DUTIES (SHANGHAI PRACTICE).

(7) Cargo from or to river ports being now required to pay duties in the same manner as at coast ports—i. e., export duty before shipment and import or coast-trade duty at the port of discharge before release—the following changes in local procedure are necessitated at Shanghai:

(a) *Imports from river ports.*—Import applications for discharge permits will be required in all cases, and goods will be examined. Goods of Chinese origin will pay coast-trade duty if provided with duty-paid certificates, and will also lodge a full export duty if without such certificates; foreign goods, unless covered by an exemption certificate, will pay import duty.

Reexport certificates for imports reshipped after arrival will no longer be required or issued for return to original port.

(b) *Exports to river ports.*—Chinese goods will pay export duty before shipment and coast-trade duty at ports of arrival, and will go forward under cover of a duty-paid certificate.

(c) *Reexports to river ports* will be treated in the same manner as reexports to coast ports; that is, Chinese goods will be granted coast-trade duty drawbacks and go forward under duty proof, paying coast-trade duty at port of reentry. Foreign goods may, at applicant's option, go forward under exemption certificate, or apply for drawback and pay import duty at destination.

Applications to reexport should be made out on the usual reexport form, and applicants must be careful to state what document is required (e. g., exemption certificate, drawback, etc.).

(d) *Transshipments.*—Goods intended for transshipment at Shanghai, if from river ports, should be so described on the export application at the port of shipment; failing such description, they will be liable to examination and payment of duty at Shanghai. Imports from abroad for transshipment to river ports must be applied for on transshipment application form. Goods originally declared for Shanghai, but the destination of which, either before or on arrival of the goods at Shanghai, it is subsequently desired to change, must be applied for on a transshipment application form, or they will be subjected to examination and payment of duty.

Transshipments must in all cases take place within five days after arrival of importing vessel, otherwise the goods concerned will be treated as imports. All goods in course of transshipment are liable to examination if required by the customs.

#### TEA BONDS.

(8) When tea is landed by a river-pass steamer, the consignee, instead of paying coast-trade duty, may deposit a bond for the amount; on proof of reshipment within a year, the bond will be canceled. If not reexported within that period, the amount of coast-trade duty named in the bond will be collected. When reshipped, tea is relanded at another port—e. g., reshipped at Hankau and relanded at Shanghai—a new bond may be tendered in lieu of coast-trade duty, to be canceled on subsequent reshipment; and so on. Bonds ought to be handed in for cancellation not later than one week after the shipment.

#### II.—SEAGOING VESSELS.

N. B.—Two classes of seagoing vessels visit Chinkiang, viz, those which do, and those which do not, pass on up river. The first follow coast-port rules; the second, Yangtze regulations.

#### A—CHINKIANG PROCEDURE.

(9) Seagoing vessels, Ningpo boats, lorchas, and such like craft, together with steamers not provided with a river pass, must be reported by the consul, or lodge their papers with the customs if they have no consul, on arrival at Chinkiang, and must deliver to the customs a manifest of the cargo on board (together with the tonnage dues and cargo certificates, if they have them), after which the permit to open hatches will be issued.

Seagoing vessels trading no farther up river than Chinkiang will be dealt with at Chinkiang in every respect like vessels trading at other coast ports, i. e., the landing and shipment of cargo in accordance with the customs regulations having been completed, all dues and duties having been paid, and the manifest of the export cargo having been handed to the customs, the customs clearance will be issued, upon which the vessel may receive back her papers and clear at the consulate.

In the case of vessels arriving at Chinkiang from sea and, after working cargo there, about to proceed to a port farther up river, the landing and shipment of cargo having been completed, all dues and duties having been paid, and a manifest of the cargo placed on board at Chinkiang having been handed to the customs, the customs clearance and cargo certificates will be issued, and upon the application of the consul who holds the ship's papers, or of the master in the event of the papers having been lodged with the customs, the ship's hatches will be sealed and a "special river pass" will be granted, upon which the vessel may leave the anchorage on her voyage up the river; if the ship's papers held by consul or lodged at customs are merely the "special river pass" issued at Shanghai or Woosung, that document ought to be viséed by the customs before departure. On the return to port from up river of vessels holding their "special river pass" from the Chinkiang customs, the clearances issued by the up-river custom-houses, together with a manifest of the cargo on board, must be handed in to the Chinkiang customs, when, upon the surrender of the "special river pass," the final customs clearance (Chinkiang grand chop) will be issued, and the vessel will be at liberty to receive back her papers and proceed to sea. "Special-river-pass" vessels from Shanghai or Woosung will similarly surrender the same papers there.

#### B.—UP-RIVER PORT PROCEDURE.

(10) On arrival at ports on the river above Chinkiang, vessels provided with the "special river pass" shall lodge that document with the consul, or where there is no consul, with the customs. Upon receipt of consular report or "special river pass," together with a manifest of the import cargo (which should be accompanied by tonnage dues and cargo certificates), the permit to open hatches will be issued, and on consignees applying, specifying on their applications, in Chinese and English, the nature of the goods, the number of packages, with marks and numbers, weight, value, etc., permits will be issued authorizing the discharge of consignments—

(a) Into registered cargo boats, which must repair to the customs jetty for examination, after which duty memorandums will be issued and, on payment of duty, release permits will be granted authorizing the landing of the goods (i. e., the bills of lading will be stamped); or,

(b) Under approved guaranty into cargo boats, godowns, or hulks, where they will be examined by the customs, after which duty memorandums will be issued and, when duty is paid, release permits granted.

#### UP-RIVER CUSTOMS CLEARANCE.

(11) The landing and shipment of cargo having been completed and all dues and duties having been paid, a manifest of the export cargo must be handed to the customs before 3 p. m. The customs clearance will then be issued, on which the vessel may apply for the return of the "special pass" and proceed. The customs will be at liberty to seal the hatches and place customs officers on board to accompany vessels up or down river.

N. B.—The customs clearance or grand chop is simply a receipt for dues and duties, on the exhibition of which the treaties entitle vessels to recover the papers deposited at the consulate. It is the consulate clearance, and not the customs grand chop, that specifies the port to which a vessel is to go and constitutes her port clearance.

### III.—RIVER-PASS STEAMERS.

#### CHINKIANG AND UP-RIVER PROCEDURE—RIVER-PASS STEAMER IMPORTS.

(12) Steamers plying under "river pass," on arrival at a port, whether bound up or down river, shall exhibit that document to the customs.

(13) River-pass steamers having on board cargo to be discharged shall deliver the cargo certificate for the port concerned, and which was issued at the port of shipment, together with the inward manifest signed by the master, and the tonnage dues certificate, to the customs, whereupon consignees of import cargo may hand in applications containing all necessary particulars, and submit their consignments to customs examination; after payment of duties they will be granted release permits. For the discharge of a river steamer's total manifested cargo into registered cargo boats,

hulks, and godowns, a general transshipment permit can be obtained on complying with the special rules therewith connected. No cargo shall leave cargo boats, hulks, or godowns without a permit. Merchandise arriving in excess of the quantity noted in the cargo-certificate manifest is liable to confiscation. The importing vessel will be held responsible for the duties of all goods entered on the cargo certificate and not landed.

#### RIVER-PASS STEAMER EXPORTS.

(14) Goods for shipment by river-pass steamers must be reported for examination, pay duties, and take out shipment permits in just the same way as goods for shipment by other vessels.

#### CUSTOMS CLEARANCE.

(15) River-pass steamers neither landing nor shipping cargo may proceed on their voyage after the inspection of the river pass by the customs. Steamers with cargo to land or ship are to hand the export manifest to the customs, when they have completed landing and shipment; the cargo certificates will then be issued and the river pass and tonnage-dues certificate returned to the master. The steamer may then proceed on her voyage.

#### IV.—SMALL CRAFT (LORCHAS, PAPICOS, CHARTERED JUNKS, ETC.).

##### LORCHAS, ETC.

(16) Small craft (lorchas, papicos, junks, etc.) owned or chartered by foreigners, will be treated in accordance with the Yangtze regulations of 1898. They are to take up the berths assigned in the proper anchorage, and report, work cargo, and pay duties, etc., like seagoing special river-pass vessels. Chartered junks are only available for carrying foreign-owned cargo from treaty port to treaty port, and must take out special papers at the customs in exchange for properly executed bonds.

##### STEAM LAUNCHES.

(17) All steam launches, etc., must be registered at the custom-house. The fee for first issue of customs papers is 10 haikwan taels, and for each annual renewal 2 haikwan taels.

#### PROVISIONAL CUSTOMS REGULATIONS OF KYAO-CHAU.<sup>1</sup>

Minister Conger, under date of Pekin, June 16, 1899, sends copy of the provisional customs and harbor regulations of the German territory of Kyao-chau, to take effect July 1, 1899. The regulations read:

#### PROVISIONAL CUSTOMS REGULATIONS OF THE GERMAN TERRITORY OF KYAO-CHAU.

##### I.—Import, export, and transit.

(a) The import of goods into German territory is free, with the exception of opium, arms, and explosives, and the materials used in the manufacture thereof, which are subject to special regulations. (See Secs. II and III.)

(b) Foreign goods and Chinese commodities, unaccompanied by duty-paid certificate, imported from Chinese ports must pay tariff import duty on exportation from German into Chinese territory.

<sup>1</sup> Further regulations for Kyao-chau.—Consul-General Mason sends from Berlin, September 16, 1899, translation of the chief articles of the tariff of Kyao-chau, as published in the German Export Zeitung, Berlin, September 15, 1899. The article adds:

"As German business interests are mainly involved, it appeared desirable that German citizens should be employed as customs officials in the free port and that communication with the business world should be in German. The most important positions are therefore to be taken by Germans, or at least by foreigners who can speak German.

"The most important point in the regulation is that the Chinese custom-house is removed to Tain-tai. It was necessary that the free port should not be placed at a disadvantage in its through traffic as compared with other ports. The territory that has been leased appears to some extent a great depot within the district controlled by the Chinese customs laws, in which, from reasons of convenience, the customs officials are permitted to reside. As an emporium and place of consumption it enjoys free trade; as place of shipment for through traffic it possesses at least the advantages, the privileges, and rights of a Chinese port.

"A free port is thus founded without troublesome duty restrictions. As emporium and place of

(c) Chinese goods imported from native ports accompanied by duty-paid certificate must pay coast-trade duty on exportation to the Chinese interior.

(d) Chinese goods arriving from the interior when exported pay tariff duty. The treaty provisions for prohibited goods are not annulled by this paragraph.

(e) Produce from the German territory of Kyao-chau, or goods manufactured therefrom or from any produce coming by sea into German territory, if accompanied by an official certificate of origin, are not liable to export duty upon shipment from Taintau.

(f) Goods forwarded to or coming from the interior under transit pass must pay transit dues in addition to the import or export tariff duty.

(g) Transit passes and all other customs documents will be issued by the commissioner of customs at Taintau.

(h) The treaty tariff rules are applicable to all goods carried by vessels of foreign type. The duties, taxes, or other charges collectible from Chinese-built vessels (junks) and the goods brought by them to Taintau shall not be higher than those which have hitherto been or which may hereafter be levied in any port of the Kiaochau territory or of the whole Shantung province.

## II.—*Opium.*

Opium can only be imported in original chests, and must, on arrival, be reported without delay to the customs, who will supervise its transportation to the customs godown.

Upon payment of duty and likin, opium may be exported under customs seal and control from German territory, but is subject to special regulations.

## III.—*Arms and explosives, etc.*

The importation into German territory of arms and explosives, as well as materials used in the manufacture of the same, is subject to special regulations.

The export of the same from German into Chinese territory is prohibited, except under special permit (Huchow) at the request of the Government, after furnishing a sufficient guaranty.

## IV.—*Import manifest and customs supervision.*

Customs officers will board vessels on arrival. The masters of vessels arriving at Taintau will hand to the customs officers a manifest for the merchandise on board, and customs papers if coming from a Chinese port.

The manifest must be a correct statement of the aforesaid merchandise, and, if called for, fuller particulars must be supplied for statistical purposes.

Through cargo and cargo intended for reexport to other ports must be entered as such on the import manifest.

Consignees of import cargo are requested to furnish the customs, within one week of landing, with full particulars as to denomination, value, weight, and quantity of their goods, for statistical purposes, as far as may be considered necessary for completing the manifest. In case of noncompliance, they will be subject to a penalty not exceeding \$25.

## V.—*Coast-trade duty privileges.*

Goods arriving from Chinese ports under duty-paid certificate are subject on importation to customs inspection under penalty of loss of coast-trade duty privileges.

## VI.—*Export manifest and customs supervision.*

(a) A permit to ship will be issued by the customs for goods to be exported after they have been examined and have paid the tariff duty. No cargo may be taken on board without such customs permit, under penalty of confiscation.

manufacture, Taintau is without rivals on the Chinese coast; it possesses the advantages of both the foreign and the treaty port. Without paying duty, the merchant can gather a large stock of foreign goods which he receives from his native land. Mineral products—coal, iron, and ore—the basis of a new industry, are entered free of duty. The raw products of the Chinese ports—cotton, silk cocoons, hides, wool, etc.—are imported there, consumed, or manufactured and reexported as new manufactures without paying duty. Food products from the interior—rice and barley, corn and wheat—whose export is otherwise forbidden; hundreds of other products and articles, such as barning and food oils, fruit and eggs—in fact, everything that is necessary for the daily use of the population of Taintau—straw mats, furs, felt, silk, and tobacco; in short all the indigenous products and goods can be imported into the German territory without paying duty.

"Owing to the special customs advantages granted, the influence that the opening of a German port on the Chinese coast will have on the direct importation of Chinese products to Germany is not to be foreseen at this moment."

(b) Duty-paid export cargo which can not be received on board ought to be reported to the customs before being relanded, in order to secure exemption from export duty when subsequently shipped.

(c) When the loading of a vessel is completed a manifest of her outward cargo must be handed in to the customs by the master or agent. It must contain an exact account of the marks, numbers, contents, etc., of every package on board. For exhibiting a false manifest the master is liable to a fine not exceeding \$10.

(d) Goods are not to be transhipped from one vessel to another without customs permit.

(e) When a vessel's clearance is applied for her stamped permits and shipping orders are examined on board, and if they are found in order and the customs are satisfied of the correctness of the manifest, and that the whole of the export duties has been paid, the customs clearance is handed to the captain, and the vessel is entitled to receive back her papers from the harbor department, and to leave the port.

#### VII.—Hours for loading and unloading vessels.

Vessels wishing to load and unload on Sundays and holidays, as well as between the hours of 6 p. m. and 6 a. m., must take out a special permit from the customs, which permit will be granted free of charge until further notice, if applied for on workdays during office hours.

Mail matter can be shipped and landed at any time without customs permit.

#### VIII.—Office hours.

The custom-house is open for the receipt and issue of all customs papers from 10 a. m. to 4 p. m. on all days, Sundays and holidays excepted.

#### IX.—Appeal.

In case of appeal against confiscation imposed by the commissioner of customs, the procedure will be conducted in accordance with the spirit of the "Rules for joint investigation in cases of confiscation and fine, Peking, May 31, 1868."

#### X.

Above regulations apply to all merchant vessels and junks, and will come into force on the 1st of July, 1899.

*The Commissioner of Customs,*  
OHLMER.

TSINTAU, May 23, 1899.

Agreed:  
*The Imperial Governor,*  
JAESCHKE.

### SPECIAL REGULATIONS OF KYAO-CHAU FOR THE IMPORTATION AND CONTROL OF OPIUM, ARMS, AND EXPLOSIVES, AND ARTICLES USED IN THE MANUFACTURE THEREOF.

#### I.—Opium.

(a) *Import of opium.*—Opium can only be imported in original chests. The importation of smaller quantities is forbidden. All opium must, on arrival, be reported without delay to the customs, who will supervise its transportation to the customs godown. The customs officials are entitled to stop all suspicious goods and to search the ship, in which case the captain is to render all possible assistance.

In case of contravention of this regulation, the opium will be confiscated and the ship will be liable to a fine equal to five times the value of the opium, but not under \$500.

(b) *Consumption of opium.*—Opium for consumption in German territory must be prepared under the supervision of the Government and the customs.

When prepared, the opium is packed in tins containing 10, 20, 30, 40, and 50 grams, and each tin provided with a stamp corresponding to the selling price. It can only be sold by licensed dealers, and a charge will be made for the license.

All opium found in the possession of private individuals contrary to above regulations will be confiscated, and the possessor will be fined five times the value of the opium, but not under \$500. In case of nonpayment, imprisonment up to three months will be inflicted.

II.—*Arms and explosives, etc.*

Arms and explosives, as well as materials used in the manufacture of the same, must at once be declared on arrival and discharged and stored in accordance with harbor regulations. Powder and other explosives, as well as materials used in their manufacture, must be stored in special godowns and can not be delivered without permit from the harbor department. Storage will be charged for.

Arms must be stored in the customs godown and can not be delivered without permit from the harbor department. A charge will be made for storage.

Retail sale of arms and powder will only be permitted to licensed dealers under special conditions as specified on the license itself, and a charge will be made for the license.

Noncompliance with these regulations makes the arms, etc., liable to confiscation and the ship to a fine not exceeding \$500. Small vessels found with arms or explosives on board, contrary to these regulations, will be confiscated, and the crew, in case of nonpayment of fine, punished with imprisonment up to three months.

## TSINTAU HARBOR REGULATIONS.

(1) The port of Kiaochau Bay consists of an outer and an inner harbor. The limits of the outer or Tsintau Bay lie between a line drawn from Pile Point to the east point of Clara Bay and a line connecting Cape Evelyn with Jnnnisan. The inner harbor begins with the line last mentioned and is limited on the north by a line drawn from Womans Island to the north point of Huangtao.

The anchorage for different vessels and boats is marked on the harbor map.

(2) Masters of vessels entering the harbor shall, in mooring their ship, act in accordance with instructions received from the harbor captain or his officers.

(3) Masters must report the arrival and departure of their vessel and deposit the ship's register at the harbor office. After receipt of the customs clearance and payment of the harbor fee of 24 cents for each registered ton, the ship's register will be returned.

Masters of vessels are bound to deliver any mail matter on board to the German post-office; on leaving the port, they are likewise bound to take over and carry with them any mail matter handed to them by the German post-office; they have to undertake the correct delivery of the same at the port of destination. Vessels with mail matter on board, on entering the port shall notify this by flying the flag T. It is strictly forbidden to accept mail matter except that given over by the German post-office, or to hand over mail matter to any person but the German post-office authorities.

(4) Every master of a vessel is required to hand a full account of all goods on board (manifest) to the customs, specifying quantity of goods, numbers, marks, and contents of every package; if called for, fuller particulars must be supplied for statistical purposes.

Opium can only be imported in original chests; the import of lesser quantities than a case is forbidden. On arrival the opium has to be reported to the customs, which will supervise its transfer to the customs godowns. In default, the opium will be confiscated, and a fine of five times its value will be exacted, but not under \$500.

(5) The import of arms, gunpowder, explosive materials, and any other substances used for their manufacture, is under official control. Such goods must be specially reported to the harbor office on arrival.

Vessels arriving with petroleum or explosive cargo on board shall take up such berths as are designed for this purpose on the map, and must remain there until all such cargo has been discharged at a place which will be pointed out by the harbor office. Vessels loading or unloading explosives must fly a red flag at the fore.

Before shipping or discharging any of the above-specified goods in port, a special permission of the harbor office has to be granted; in each case the instructions received from the harbor office shall be complied with.

(6) Vessels with persons afflicted with a contagious disease on board have to fly a yellow flag at the fore. Before getting a special permission from the harbor department, nobody will be allowed to leave such vessel or to have any intercourse with people on shore.

(7) On entering and leaving the port during daytime the ship has to hoist the national colors.

(8) No seaman shall be discharged from any ship elsewhere than at the harbor office or the consulate representing the nation of the seaman. Any seaman discharged shall, within twenty-four hours of being discharged, produce at the harbor office the certificate of his discharge.

No master of any ship shall discharge or leave behind any seaman without the sanction of the harbor office or the consulate representing the nation to which the

ship belongs. This sanction shall depend on a sufficient security to be given by the master, preventing the seaman becoming destitute within a period of three months.

No seaman shall willfully or negligently remain in the colony.

(9) Seamen deserting may, by order of the harbor office, be apprehended and returned on board the vessel. Ships and houses may be searched for deserters from ships. A penalty will be inflicted on all persons who knowingly shelter deserters from ships.

(10) In the event of death of a passenger or seaman occurring on board of any vessel in port the master shall forthwith report the same to the harbor office and subsequently, with exception of Chinese subjects, to the registrar-general.

(11) Disputes between master and crew of vessels the nationality of which is not represented in the colony may be heard and decided at the harbor office. In order to enact its decision, the harbor office may, at its discretion, inflict a fine not exceeding \$350, or a penalty for a period not exceeding six weeks.

(12) All vessels lying at anchor in port are required to exhibit a bright light at a visible place from dark until daylight.

In cases of fire or mutiny on board, signals of distress (ringing the bell or hoisting flags) shall be made in order to notify the harbor office.

(13) It is forbidden to throw ballast, ashes, or any rubbish into the waters within harbor limits.

Persons owning, or in charge of, or keeping anything causing an obstruction in the harbor must remove the same.

If, after due notice has been given, such person fails to remove the obstacle, the harbor police shall cause it to be removed, and may recover the expenses of removal from the person on whom the notice has been served.

No person, unless legally authorized to do so, may go on board a vessel without permission of the master or the officer in charge.

No junks, lighters, or like vessels are allowed to make fast to a ship without the permission of the master or officer in charge.

(14) No buoy may be laid without the sanction of the harbor office. Buoys that are already laid down are subject to the control of the harbor office. The harbor office, for the sake of safety and the convenience of the port, may shift or remove them at its discretion.

(15) In case of contravention of sections 10 and 14 of the above regulations, a fine not exceeding \$25; of sections 21, 3, and 12, a fine not exceeding \$100; of sections 5 and 6, a fine not exceeding \$2,000 will be inflicted.

In case of contravention of section 8, the master will be subject to a penalty not exceeding \$100 and the seamen to a penalty not exceeding \$25, or imprisonment for a term not exceeding twenty-five days.



## DUTCH INDIA.

ARTICLE 1. On all articles which are imported for consumption: In Java and Madura; in the government of the west coast of Sumatra; in the assistant residency of Benkoelen; in the residency of the Lampong districts; in the residency of Palembang; in the residency of Banea and dependencies; in the assistant residency of Billiton, and in the residency of the south and eastern section of Borneo, and which are not particularly enumerated as being "free of duty," a duty shall be paid as specified in the following tariff:

*Tariff on imports.<sup>1</sup>*

Articles.	Rate.	Duty.	
		Florins.	United States equivalents.
Arms (fire), likewise parts of firearms.....	Value ....	6 p. ct.	.....
Beer:			
In bulk.....	100 liters..	2.00	\$0.804
In glass.....	.....do.....	2.25	.904
Black of bones.....	.....do.....	Free.	.....
Books, geographical and hydrographical maps, engravings, and prints, and music on sheets, bound or not, (1) prints and engravings in frames as furniture.....	.....do.....	Free.	.....
Candles (wax, spermaceti, stearine, and composition).....	100 kilos..	12.00	4.824
Carriages and parts of carriages (railway carriages and parts thereof are free of duty.).....	Value ....	6 p. ct.	.....
Casks and coopers' goods, new and empty.....	.....do.....	6 p. ct.	.....
Cattle (live).....	.....do.....	Free.	.....
Coals and coke.....	.....do.....	Free.	.....
Clothes, made woven and knitted.....	Value ....	6 p. ct.	.....
Cocoanuts and coconut oil.....	.....do.....	Free.	.....
Clocks, watches, and pendules.....	Value ....	6 p. ct.	.....
Copper:			
Rough and dressed, hammered or laminated, including sheets for sheeting ships, muntz metal, bolts, and nails.....	.....do.....	Free.	.....
Manufactures of japanned and lacquered or not, gilt or painted, plated and bronze ware and copper wire.....	Value ....	6 p. ct.	.....
Earthenware:			
Pottery and china.....	.....do.....	6 p. ct.	.....
Tiles (for roofs and floors) and bricks.....	.....do.....	Free.	.....
Flour and meal.....	100 kilos..	1.50	.608
Furniture.....	Value ....	6 p. ct.	.....
Gambier.....	100 kilos..	20.00	8.04
Glass and glassware, all sorts.....	Value ....	6 p. ct.	.....
Gold and silver:			
In bars, ingots, or pieces, and gold dust.....	.....do.....	Free.	.....
Plate, lace, trimming, and wire.....	Value ....	Free.	.....
Gunpowder.....	.....do.....	6 p. ct.	.....
Horses, asses, and mules.....	.....do.....	6 p. ct.	.....
Ice.....	.....do.....	Free.	.....
Instruments, mathematical, physical, chirurgical, optical, and musical.....	.....do.....	Free.	.....
Iron, in bars, pieces, rods, or sheets; pails and fish plates for railways, tubes for aqueducts; iron gas tubes, axles and wheels (axles and wheels imported with the carriages to which they belong are subject to the same duty as carriages); iron prows or loading boats, cast or drawn; frames for iron buildings, stores, or warehouses; bolts and nails, iron wire; ships' anchors, chains, and capstans.....	.....do.....	Free.	.....
Iron goods, cast, hammered, laminated, or wrought, not otherwise enumerated.....	Value ....	Free.	.....
Jewels, pearls and precious stones, set or unset.....	.....do.....	10 p. ct.	.....
Lead:			
Pig and sheet.....	.....do.....	Free.	.....
Manufactures of, not otherwise enumerated.....	Value ....	Free.	.....
Leather and leather goods.....	.....do.....	6 p. ct.	.....
Lime.....	.....do.....	6 p. ct.	.....
Manure.....	.....do.....	Free.	.....

<sup>1</sup> By decree of December 30, 1899, the tariff law is to be extended to the parts of Dutch possessions in India not already mentioned; the duty on salt is also fixed at \$1.40 per 220.46 pounds (3.50 florins per 100 kilos) in the district of Tapanoli, and at 80 cents (2 florins) elsewhere. Export duties are levied on forest products in districts outside of Java and Madura.

*Tariff on imports—Continued.*

Articles.	Rate.	Duty.	
		Florins.	United States equivalents.
Machinery and steam engines: Machinery, engines, implements, and tools for the use of agriculture, of mills and factories, steam engines, and mining; likewise parts of such machinery, provided that this can be acknowledged by the customs officers.	Value ....	Free.	.....
Manufactures: Cotton goods, gray and white or bleached, dyed or printed; of silk, wool, hemp, flax, or tow; ribbon, lace, and trimming, and all other sorts not particularly enumerated.	.....do ....	Free.	.....
Matches, in boxes of 50 cubic centimeters or less, outside measurements.	Gross boxes	1.00	\$0.404
Matches, in other receptacles, per every 6 cubic decimeters of volume, outside measure.	.....	1.00	.404
Meat, all sorts	Value ....	6 p.ct.	.....
Mercury (if necessary the governor-general will point out the articles to be classed under mercury.)	.....do ....	6 p.ct.	.....
Mineral water, natural or artificial, in stone or glass bottles.	Per 100 ...	3.00	1.206
Opium	100 kilos ...	450.00	180.90
Painters' colors, dry or wet, and linseed oil.	Value ....	6 p.ct.	.....
Paper, all sorts, hangings, music, calico, card, pasteboard, and ledgers, white or lined.	.....do ....	6 p.ct.	.....
Perfumery	.....do ....	6 p.ct.	.....
Pictures	.....	Free.	.....
Pitch	.....	Free.	.....
Playing cards	Value ....	6 p.ct.	.....
Rice, cleaned or rough.	.....	Free.	.....
Rope and cordage, cables and standing or running rigging, and all other cordage.	.....	Free.	.....
Rosin	.....	Free.	.....
Sailcloth	.....	Free.	.....
Spelter, rough and flattened, including plates and sheets for sheeting ships; nails and bolts.	.....	Free.	.....
Spelter, manufactures of, painted, lacquered, or not.	Value ....	6 p.ct.	.....
Spirits, 100 liters liquid, containing 50 liters alcohol of a temperature of 15 degrees of the thermometer of 100 degrees, 40 florins (\$16.06); or in case the rate of excise levied in the Netherlands East Indies on native spirits be higher, then so many guilders more as will be fixed by an act to be issued by the colonial government.	.....		

In case of higher or lower strength, the quantity of liquid is reduced into the parity of an alcohol strength of 50 per cent. The regulations, the instruments, and the schedules according to which the strength is to be stated and the reduction is to be made are to be approved by the governor-general.

As regards liquors and other similar cordials which are prepared or mixed with substances which prevent the strength to be ascertained simply by means of areometers and thermometers, the reduction will always be made on the basis of a standard strength of 75 per cent, unless the customs officers suspect that such cordials are liquids of a higher strength, in which case they are entitled to claim that the actual strength be ascertained, and the reduction will then be made according to the result of the investigation.

For varnish and all other liquids made of or with alcohol, being no drinks, as well as for methylated spirits, and all liquids prepared of or mixed with methyl, the reduction will be made on the basis of a standard strength of 100 per cent.

The governor-general has, however, the right to exempt of import duty, under the necessary precautions: (1) Methylated spirits, (2) spirits (a) mixed in the Netherlands with methylated spirits, according to the regulations in force there in regard to the drawback of the excise, (b) which have been rendered unfit for consumption in Netherlands India, according to the orders given and under the superintendence of the customs officers, by mixing methylated spirits through the same (c) for making vinegar.

For sulphuric ether, chloroform, and all similar liquids made of alcohol, double the duty will have to be paid imposed on varnish and liquids assimilated therewith.

If the entry of spirits or cordials is made at any other customs office than those specially appointed by the governor-general for that purpose, the duty will be charged as for varnish and similar liquids.

The governor-general makes regulations for the payment of an additional import duty if spirits are imported in a quantity exceeding the legal maximum fixed by him.

Article.	Rate.	Duty.	
		Florins.	United States equivalents.
Steel:			
Ingots, sheets, and plates; rails, jointures, and scarf nails for railways.	.....	Free.	.....
Manufactures of, not otherwise enumerated	Value ....	6 p. ct.	.....
Sirups:			
Made of fruits.	100 bottles	15. 00	\$6. 03
Mixed with spirits, as liquors.	.....	.....	.....
Timber or wood:			
Sawn or not, ship and shipbuilding timber, including masts, yards, spars, oars, and other round timber.	.....	Free.	.....
Goods of, except casks and coopers' goods	Value ....	6 p. ct.	.....
Tobacco:			
Rolls or leaves, cut carrat, and other manufactured sorts, not otherwise enumerated.	100 kilos ..	8. 00	3. 216
Manila and Habana.	.....do	30. 00	12. 06
Snuff	.....do	40. 00	16. 08
Cigars:			
Manila and Habana.	.....do	200. 00	80. 40
All other sorts	.....do	50. 00	20. 10
Victuals, not otherwise enumerated.	Value ....	6 p. ct.	.....
Vinegar:			
All sorts, in bulk	100 liters.	2. 00	. 804
All sorts, in glass	.....do	2. 50	1. 005
Wine:			
In bulk.	.....do	9. 00	3. 618
In glass.	.....do	10. 50	4. 401
Champagne and other sparkling wines	100 bottles	21. 00	8. 442
Writing and drawing materials, except paper.	Value ....	6 p. ct.	.....
Yams	.....do	6 p. ct.	.....
All other articles not particularly enumerated, or not included in those mentioned above.	.....do	6 p. ct.	.....

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 Fruits preserved in brandy or spirits. As Liquors.  
 Gas meters. As Machinery.  
 Gas tubes. See Iron.  
 Geneva or gin. As Spirits.  
 Glasses for spectacles, corals, and other toys of glass. As Mercery.  
 Glassware. See Glass.  
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 Gold and silver coin. See Gold and silver.  
 Gold (bars of). See Gold.  
 Gold dust. See Gold.  
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 Grass linen. As manufactures of Cotton.  
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- Habana tobacco and cigars. See Tobacco.  
 Hemp, manufacture of. See manufactures of Cotton.  
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 Iron, manufactures of. See Iron.  
 Iron wire. See Iron.  
 Jewelry not made of gold or silver. As Mercy.  
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 Oaks (of wood). See Timber or wood.  
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 Optical instruments. See Instruments.  
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 Parasols. See Umbrellas.  
 Pasteboard. See Paper.  
 Pearls. See Jewels.  
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 Physical instruments. See Instruments.  
 Pistols. As Arms.  
 Plates, iron, copper, spelter, steel. See Iron, copper, spelter, steel.  
 Plated ware. See manufactures of Copper.  
 Plates, for copper coin. See Copper.  
 Pork. See Meat.  
 Precious stones. See Jewels.  
 Preserved eatables. See Victuals.  
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 Prows. See Iron.  
 Rails. See Iron.  
 Ribbons. See manufactures of Cotton.  
 Riggering. See Rope and cordage.  
 Rods. See Iron.  
 Rough copper and zinc. See Copper and zinc.  
 Rum. As Spirits.  
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 Sausages. As Meat.  
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 Sheep and lambs. As Cattle.  
 Sheets, of copper, steel, and zinc. See Copper, steel, and zinc.  
 Shoes and boots. As Leather and leather goods.  
 Silk, manufactures and ribbons of. As manufactures of Cotton.  
 Silver. See Gold and silver.  
 Snuff. See Tobacco.  
 Spars. See Timber.  
 Spelter. As Zinc.  
 Spermaceti, candles. See Candles.  
 Spring water. See Mineral water.  
 Stationery. See Writing and drawing necessities.  
 Stearine candles. See Candles.  
 Steel, manufactures of. See Steel.  
 Steam engines. See Machinery.  
 Steel wire. See Steel.  
 Stockings. As Clothes and wearing apparel.  
 Sirup. As Treacle.  
 Tablecloths. See Carpets.  
 Tea lead. As Lead, pig, and sheet.  
 Tile. See Earthenware, pottery.  
 Tiles, of glass. As Glass and glassware.  
 Tools. See Machinery.  
 Treacle. As Victuals.  
 Trinkets not made of silver or gold. As Mercy.  
 Trunks, etc. As Leather and leather goods.  
 Tulle and lace. As manufactures of Cotton.  
 Utensils. See Machinery.  
 Umbrellas and Parasols. As Millinery underclothes.  
 Varnish, mixed with alcohol. See Spirits.  
 Watches. See Clocks.  
 Waxlight. See Candles.  
 Wheels and axles. See Iron.  
 Window glass. As Glass and glassware.  
 Wire, of copper, gold, spelter, steel. See Copper, gold, spelter, steel.  
 Woolen manufactures. See Manufactures.  
 Zinc. As Spelter.

## FREE IMPORTS.

ART. 2. Besides the goods which according to this tariff are exempt from duty, the following ones may also be imported "duty free:"

- (1) All goods imported for the use or for account of Government.
- (2) All products of the Netherland East Indies, where customs duties are levied in behalf of the Dutch Government, provided the same are accompanied, for as much as regards cotton goods, tobacco, and cigars, with a certificate of export from said possessions.
- (3) All products of other parts of the Netherland East Indies and of those states in the interior of the East Indian Archipelago which are on terms of friendship with the Netherland Government, except gambier, woven cotton goods, tobacco, and cigars.
- (4) All goods on which duty has been paid at one of the custom-house offices in the Netherland East Indies.  
 Should, however, a higher duty be due at the second place of import, then the goods can not be entered until the difference is paid.
- (5) Wearing apparel of passengers and luggage imported by them.

## EXPORT DUTIES.

ART. 3. On being exported from the countries named in Article I, all articles specified in the following list will be subject to pay an export duty as stated in the following tariff:

Articles.	Rate.	Duty.	United States equivalent.
Birds' nests.....	Value .....	<i>Florins.</i> 6 p. ct.	.....
Coffee .....	100 kilos .....	3.00	\$1.206
Hides.....	Value .....	2 p. ct.	.....
Indigo, not prepared for the inland market .....	Kilo .....	.10	.0402
Sugar.....	100 kilos .....	.30	1.206
Tea.....	.....do .....	1.00	.402
Tin.....	.....do .....	3.50	1.407
Tobacco, not prepared for the inland market .....	.....do .....	1.00	.402

## FREE EXPORTS.

ART. 4. (1) All goods exported in behalf or for account of the Government.

(2) All goods on which an export duty has already been paid at any other custom-house office in the Netherland East Indies.

Should, however, a higher duty be due at the second place of export, then the goods can not be cleared until the difference shall have been paid.

ART. 5. The regulations for the import and export duties and the exemptions therefrom, which have been decreed for Moeara Kompeh in the Empire of Ugambi, by resolution of the governor-general of the Netherland East Indies, dated April 23, 1847 (Indies Official Journal No. 19), shall provisionally continue to have effect.

Subject to our later sanction the governor-general has the right to carry the present law into effect at Moeara Kompeh in lieu of the above-named regulations, save such exceptions as may be deemed necessary.

These exceptions will, however, not derogate from the principle of the law, which excludes all differential import or export duty.

ART. 6. No import or export duty is levied by the government of the Netherland East Indies in the residency of Riouw, exclusive of its dependencies on the east coast of Sumatra; in the government of Celebes and its dependencies; in the residencies of Amboina, Teruete, Menado, and Timor; and provisionally also in the residency of the western section of Borneo.

Subject to our later sanction the governor-general has the right to have import and export duties levied in the name of the government of the Netherland East Indies in the dependencies of the residency of Riouw, on the east coast of Sumatra, in the residency of the western section of Borneo, and in all other parts of the Netherland East Indies not enumerated in Article I of the present law, or in the first paragraph of this article, under the same proviso as has been made for Moeara Kompeh in the last paragraph of the preceding article.

ART. 7. The tariffs for bonded-store rent, the charges for the attendance of customs officers, and for any other actual services rendered by them will be fixed by the governor-general.

ART. 8. No duty is imposed on the transit of goods.

ART. 9. A resolution of the colonial government will prescribe the necessary measures for the execution of the present law and to guard against the payment of the duties being evaded.

The resolution now in force on import and export duty and all particulars relating thereto are repealed as soon as the present law will take effect.

ART. 10. The provisions of this law do not interfere with the prohibitory regulations which have already been or are still to be issued for the whole of the Netherlands East Indies, or for some special parts of the same, by any resolution of the colonial government in respect to the import of goods.

## FRENCH ASIA.

## COCHIN CHINA.

*Import tariff.*

With the exception of the following articles the tariff of France applies to all imports into Cochin China:

Articles.	Unit.	Duty.	United States equivalent. <sup>1</sup>
<b>CHAPTER I.—Live stock.</b>			
All articles in chapter.....		France. Free.	
<b>CHAPTER II.—Produce and spoils of animals.</b>			
Fresh meat.....		1	
Chinese hams.....	100 kilos <sup>2</sup>		\$2.702
Dead fowl, dead pigeons.....	do		1.930
Dead game, dead turtles.....	do	10	1.930
Fowls' eggs, other eggs, fresh or preserved.....		Free.	
Fresh milk.....		Free.	
Chinese chopped meat, eggs preserved by Chinese for Asiatic consumption.....		Free.	
Swallows' nests.....	100 kilos	100	19,300
<b>CHAPTER III.—Fisheries.</b>			
Dried, salted, or smoked fish, other than cod, stockfish, herrings, mackerels, sardines, and anchovies.....		Free.	
Fish grease.....		Free.	
Dried shrimps, grasswrack, sharks' fins.....		Free.	
<b>CHAPTER VI.—Furineaceous foodstuffs.</b>			
Dried vegetables, Asiatic origin.....		Free.	
Exotic feculs.....		Free.	
Potatoes.....		Free.	
Asiatic vermicelli.....		Free.	
<b>CHAPTER VII.—Fruits and all kinds of grain.</b>			
Table fruit, dried fruit, Chinese.....		Free.	
Grain to be sown.....		Free.	
Fresh areca nuts.....	100 kilos	6	1.158
Dried areca nuts.....	do	12	2.316
<b>CHAPTER VIII.—Colonial food products.</b>			
Foreign sugar.....		Prohibited.	
Black sugar, Chinese.....	100 kilos	8	1.544
Coffee.....	( <sup>3</sup> )	( <sup>3</sup> )	
Amomum and cardamom.....		( <sup>3</sup> )	
Tea.....	100 kilos	30	5.790
Tea sweepings.....		Free.	
Tobacco, cigars, and cigarettes from Habana.....	100 kilos	500	96.500
Other tobaccos.....	do	250	48.250
Chinese tobacco of all kinds and snuff.....	do	5	.965
Betel.....	do	15	2.895
<b>CHAPTER IX.—Vegetable oils and juices.</b>			
Opium, brute or prepared.....		Prohibited.	
<b>CHAPTER X.—Medicines.</b>			
All articles in chapter.....	Ad valorem	10 per cent.	
<b>CHAPTER XI.—Wood.</b>			
All articles in chapter.....		Free.	
<b>CHAPTER XII.—Filaments, stalks, and fruits, to be worked.</b>			
Bamboos and rattans, whole or split.....		Free.	
Combed hemp.....		Free.	
<b>CHAPTER XIV.—Sundry produce and offals.</b>			
All vegetables, fresh, dried, preserved, salted, or pickled, of Asiatic origin.....		Free.	
Garlic.....	100 kilos	8	1.544

<sup>1</sup> Reduced to United States currency in the bureau of foreign commerce.<sup>2</sup> Equal to 220.46 pounds.<sup>3</sup> Half of duty of French tariff.

*Import tariff—Continued.*

Articles.	Unit.	Duty.	United States equivalent.
<b>CHAPTER XV.—Beverages.</b>			
Perfumed Asiatic wines .....	100 liters ..	Frans. 20	\$3. 860
<b>CHAPTER XVI.—Marble, stone, earth, mineral, combustible.</b>			
Building stones, worked or unworked .....		Free.	
All kinds of mineral oils .....	100 kilos ..	4	. 772
<b>CHAPTER XXI.—Sundry composed articles.</b>			
Asiatic sauces and other culinary preparations not already mentioned.		Free.	
Composed medicines, not already mentioned and not included in an official pharmacopœia, for use of Asiatics.	Ad valorem	10 per cent.	
Joss sticks .....	100 kilos ..	15	2. 896
Fish glue .....		Free.	
<b>CHAPTER XXII.—Pottery.</b>			
Ordinary potteries, of Asiatic origin .....	100 kilos ..	1	193
Ordinary crockery, of Asiatic origin .....	.....do ..	24	493
<b>CHAPTER XXV.—Textile fabrics.</b>			
New or old jute bags .....		Free.	
Silk cloth, kerchiefs, crepes, net, hosiery, ribbons, lace work, pure silk lace, and artificial silk, of Asiatic origin.	100 kilos ..	100	19. 300
Hand or machine made embroidery, silk on silk cloth, of Asiatic origin.	.....do ..	400	77. 200
Hand or machine made embroidery, silk on cotton, wool, linen, or hemp, of Asiatic origin.	.....do ..	50	9. 650
Chinese blankets .....	.....do ..	25	4. 825
Asiatic wearing apparel, silk, not embroidered .....	.....do ..	150	28. 950
Asiatic wearing apparel, of embroidered silk .....	.....do ..	500	96. 50
<b>CHAPTER XXVI.—Paper and its uses.</b>			
Chinese paper of all kinds .....	100 kilos ..	8	1. 544
Paper to be used for religious ceremonies .....		Free.	
Fans, umbrellas, sunshades of paper on bamboo or wood, screens of paper, envelopes, of Asiatic origin.	100 kilos ..	10	1. 930
Picture albums or pictures from China or Japan .....	.....do ..	10	1. 930
Asiatic and other playing cards .....	.....do ..	100	19. 300
<b>CHAPTER XXVII.</b>			
Chinese leather .....	100 kilos ..	5	. 965
Chinese shoes .....	.....do ..	5	. 965
Trunks and pillows said to be from Canton, of skin or imitation leather.	.....do ..	10	1. 930
Purses of Chinese leather, and other articles of leather of Asiatic origin and make.	.....do ..	10	1. 930
<b>CHAPTER XXVIII.—Metal goods.</b>			
Chinese tools .....	100 kilos ..	10	1. 930
Cutlery of Asiatic origin .....	.....do ..	10	1. 930
Platters, betel boxes, brass pipes, and other articles of metal, Asiatic origin.	.....do ..	10	1. 930
Hooks for mosquito curtains, brass buttons, of Asiatic make .....	.....do ..	10	1. 930
Chinese lamps and lanterns .....	.....do ..	5	. 965
<b>CHAPTER XXIX.</b>			
Gunpowder and charged cartridges .....	Ad valorem	10 per cent.	
Fireworks and crackers, of Asiatic origin .....	100 kilos ..	10	1. 930
<b>CHAPTER XXX.</b>			
Furniture of bamboo and ordinary wood, of Asiatic origin .....	100 kilos ..	5	. 965
Furniture of carved and inlaid wood, of Asiatic origin .....	.....do ..	20	3. 860
<b>CHAPTER XXXI.</b>			
Chinese wooden shoes .....	100 kilos ..	24	493
Chopsticks, articles of bamboo and roots, sieves of bamboo and hair, platters, upper parts of tables, dominos, combs, counting machines, buckets, ordinary wooden trunks or of camphor wood, varnished or not, fans, and other articles of wood, of Asiatic origin, panels of bamboo, painted or not.	.....do ..	8	1. 544
Lacquered articles from China or Japan .....	.....do ..	20	3. 860

*Import tariff—Continued.*

Articles.	Unit.	Duty.	United States equivalent.
CHAPTER XXXII.			
Musical instruments of all sorts, of Asiatic origin .....	100 kilos ..	<i>Francs.</i> 10	\$1.930
CHAPTER XXXIII.			
Asiatic boots and shoes, made of straw .....	100 kilos ..	5	.965
Asiatic hats, of bark, straw, or rushes, rattan articles, Chinese caps made of hair .....	.....do .....	5	.965
Ropework of rattan .....	.....do .....	2½	.493
Straw bags for packing .....	.....do .....	2½	.493
Chinese mats .....	.....do .....	8	.578
CHAPTER XXXIV.			
Asiatic toys, combs, boxes, hooks of horn, ivory, bone, or other substance, pipes made of wood .....	100 kilos ..	10	1.930
Feather or cloth fans, of Asiatic origin .....	.....do .....	10	1.930
Fans made of palm leaves .....	.....do .....	5	.965
Fans of ivory, mother-of-pearl, tortoise shell, of Asiatic origin .....	.....do .....	25	4.895
Chinese and Japanese buttons of all kinds .....	.....do .....	10	1.930
Asiatic toys .....	.....do .....	10	1.930
Chinese writing brushes .....	.....do .....	10	1.930
Boots or shoes (Chinese) of cloth, embroidered or otherwise .....	100 pairs ..	15	2.895
Purses, embroidered or not, and other similar articles, of Asiatic origin .....	100 kilos ..	10	1.930
Jinrikshas .....	Each .....	10	1.930
Hulls of vessels, iron or steel .....	100 kilos ..	30	5.880
<i>Local consumption tax.</i>			
Alcohol:			
Of more than 50° .....	Liter .....	1 \$0.25	.111
Of less than 50° .....	.....do .....	1 \$0.125	.065
Kerosene oil .....	100 kilos ..	2.30	.4439

<sup>1</sup> Mexican.*Export tariff.*

Articles and whither shipped.	Unit.	Rates of duty.	
		Mexican silver.	United States currency.
Rice and paddy:			
Coastwise—			
Broken .....	224 pounds .....	\$0.05	\$0.022
Flour .....	.....do .....	.05	.022
Rice .....	.....do .....	.31	.137
Paddy .....	.....do .....	.44	.178
France—			
Rice .....	.....do .....	.17	.075
Paddy .....	.....do .....	.26	.115
Elsewhere—			
Paddy .....	.....do .....	.35	.155
Rice .....	.....do .....	.26	.115
Extra duty, when the goods have not been discharged at the port originally declared—			
Philippines .....	220 pounds .....	.052	.023
France .....	.....do .....	.14	.062
Other countries .....	.....do .....	.05	.022
Cotton:			
To foreign countries .....	.....do .....	.99	.439
To France and colonies .....	.....do .....	.66	.298
Dried fish:			
To foreign countries .....	.....do .....	1.54	.666
To France and colonies .....	.....do .....	1.00	.444
Fish, in paste and brine:			
To France and colonies .....	.....do .....	.50	.222
To foreign countries .....	.....do .....	.75	.333
Live stock:			
Oxen and buffaloes .....	Each .....	.83	.145
Hogs .....	.....do .....	1.44	.444

Wood, 5, 20, and 100 francs (\$0.965, \$3.96, and \$19.30) according to quality.



## FRENCH ESTABLISHMENTS IN INDIA.

(PONDICHERY, KARICAL, MAHÉ, SHANDERNAGAR, AND YANAON.)

With the exception of the goods mentioned in the following schedules the imports into the French establishments in India are subject to the rates imposed by the tariff of France.

*Import duties levied on products of whatever origin.*

Articles.	Duty.
<b>PONDICHERY.</b>	
Spirits of all kinds imported for account of the monopolists <sup>1</sup> .....	<sup>1</sup> R. a. p. Free.
Importation of spirits by other than the monopolists is prohibited.	
Salt for account of the regie.....	Free.
Salt for others than the regie is prohibited.	
Tobacco in the leaf..... per toque..	11 4
Cigars, carrots, stems..... do..	1 6 8
Tobacco in powder (snuff)..... per bottle of $\frac{1}{2}$ quart..	5 0
Opium, imported by the monopolists.....	Free.
Opium imports by others prohibited.	
<b>KARICAL.</b>	
Padamy of foreign production.....	Prohibited.
Spirits for account of monopolists (otherwise prohibited).....	Free.
Salt for account of the regie (otherwise prohibited).....	Free.
Tobacco in the leaf..... per toque..	11 4
Tobacco, cigars, carrots, stems..... do..	1 6 8
Snuff..... per bottle of $\frac{1}{2}$ quart..	5 0
Opium for the monopolists (otherwise prohibited).....	Free.
<b>MAHÉ.</b>	
Spirits, for account of the monopolists (otherwise prohibited).....	Free.
Salt for account of the regie (otherwise prohibited).....	Free.
Tobacco, in the leaf, with or without ribs, imported by sea..... per 2.2 pounds..	4
Tobacco, in cigars, carrots, stems, snuff, imported by sea..... per 2.2 pounds..	9
Tobacco, imported by land for the licenses (otherwise prohibited).....	Free.
Opium, imported for the monopolists (otherwise prohibited).....	Free.
<b>SHANDERNAGAR.</b>	
Spirits:	
Rum..... per gallon..	4 0 0
Arrack..... do..	2 8
Other..... do..	Free.
Salt.....	Free.
Tobacco.....	Free.
Opium, imported for the monopolists (otherwise prohibited).....	Free.
<b>YANAON.</b>	
Spirits, imported for the monopolists (otherwise prohibited).....	Free.
Salt, for account of the regie (otherwise prohibited).....	Free.
Tobacco.....	Free.
Opium, imported for the monopolists (otherwise prohibited).....	Free.

<sup>1</sup>R=rupees; a=annas; p=pies. The rupee, on January 1, 1899, was valued by the United States Treasury at 20.8 cents. Sixteen annas=a rupee and 12 pies=1 anna.

The products of one French colony imported into another French colony are subject to no customs duties.

Foreign products imported from one French colony into another French colony shall be subject, in the latter, to the payment of the difference between the duties of the local tariff and those of the tariff of the exporting colony.

Longcloths proceeding from the French establishments in India are admitted into France free of duty.

## INDO-CHINA.

[Decree of December 29, 1898.]

With the following exceptions, the French tariff is in force in Indo-China:

*Import tariff.*

Articles.	Unit.	Duty.	United States equivalent.
<b>CHAPTER I.—Live animals.</b>			
All animals enumerated in this chapter.....		<i>Francs.</i> Free.	
<b>CHAPTER II.—Animal products and wastes.</b>			
Milk, fresh.....		Free.	
Swallows' nests.....	100 kilos..	100	\$19.80
<b>CHAPTER III.—Fisheries.</b>			
Fish, dried, salted, or smoked, other than cod, stockfish, herrings, mackerel, sardines, and anchovies.....	100 kilos..	10	1.93
Shrimps, dried; trepangs (sea cucumbers), shark fins, and seaweed.....	do .....	10	1.93
<b>CHAPTER VI.—Farinaceous food.</b>			
Vegetables, dried, of Chinese origin.....	100 kilos..	5	.965
Potatoes.....		Free.	
Vermicelli, Chinese.....	100 kilos..	10	1.93
<b>CHAPTER VII.—Fruits and seeds of all kinds.</b>			
Table fruits, fresh or dried, Chinese.....		Free.	
Seeds for sowing.....		Free.	
Areca nuts:			
Fresh.....	100 kilos..	8	1.544
Dried.....	do .....	15	2.895
<b>CHAPTER VIII.—Colonial produce.</b>			
Sugar:			
Foreign.....		Prohibited.	
Black, called "galette chinoise".....	100 kilos..	8	1.544
Shrubs, bonbons, preserves with sugar, of Chinese origin.....	do .....	( <sup>1</sup> )	
Coffee.....	do .....	75	14.475
Tea and residues of tea.....	Pounds.....		.045
Cigars and cigarettes, Habana.....	100 kilos..	250	48.25
Tobacco, smoking and chewing, Habana.....	Pounds.....		.14
Tobacco of other origin.....	100 kilos..	250	48.25
Tobacco, Chinese, of all kinds for smoking and snuff.....	Pounds.....		.01
Tobacco stems for fertilizers.....		Free.	
Betel.....	100 kilos..	15	2.895
<b>CHAPTER IX.—Vegetable oils and juices.</b>			
Opium, raw or prepared.....		Prohibited.	
<b>CHAPTER X.—Medicinal substances.</b>			
Medicinal substances of Chinese origin.....	100 kilos..	30	5.79
<b>CHAPTER XI.—Woods, of whatever origin.</b>			
All the articles mentioned in the chapter.....		Free.	
<b>CHAPTER XII.—Fibers, stems, and fruits, for manufacturing purposes.</b>			
Bamboos.....	100 kilos..	6	1.158
Rattans, whole or split.....		Free.	
Hemp, combed.....		Free.	
<b>CHAPTER XIV.—Various products and waste substances.</b>			
Vegetables of all kinds, fresh, dried, preserved, salted, or candied, of Chinese origin.....		Free.	
Garlic.....	100 kilos..	8	1.544
Vegetable products and wastes not specially mentioned, joss-stick powder.....	do .....	15	2.895
<b>CHAPTER XV.—Beverages.</b>			
Perfumed wines, Chinese.....	Hectoliter.	20	3.86

<sup>1</sup> Half the duty stipulated in the metropolitan tariff.

*Import tariff—Continued.*

Articles.	Unit.	Duty.	United States equivalent.
<b>CHAPTER XVI.—Marble, stones, earthen, combustible minerals.</b>			
Building stones, wrought or not.....		<i>Francs.</i>	
Mineral oils of all kinds.....	100 kilos.....	Free.	\$0.772
<b>CHAPTER XXI.—Various compounds.</b>			
Chinese sauces, and other culinary preparations not mentioned....	100 kilos.....	5	.965
Compound medicines not specified and not mentioned in an official pharmacopœia, and for the use of Asiatics:			
In bulk.....	do.....	50	9.65
In boxes or bottles.....	do.....	150	28.95
Joss sticks.....	do.....	15	2.895
<b>CHAPTER XXII.—Earthenware and pottery.</b>			
Pottery, common, of Chinese origin.....	100 kilos.....	6	1.158
Porcelain, common, of Chinese origin.....	do.....	10	1.93
Porcelain, common, white or decorated with one color, ordinary patterns, extra thickness, "pâté," opaque or slightly transparent, of Chinese origin.	do.....	10	1.93
<b>CHAPTER XXIV.—Yarns of silk and floss silk.</b>			
Silk yarns for embroidering:			
Unbleached.....	100 kilos.....	200	38.60
Dyed.....	do.....	300	57.90
<b>CHAPTER XXV.—Tissues.</b>			
Sacks of jute, new or old.....		<i>Free.</i>	
Jute tissues, in the piece, for packing purposes.....		<i>Free.</i>	
Tissues of silk, foulards, crapes, tulles, hosiery, ribbons, trimmings, lace of pure silk, floss silk and artificial silk, of Chinese origin.	Pounds.....		.19
Embroidery, hand or machine, of all kinds, of Chinese origin.....	do.....		.45
Chinese clothing:			
Of silk, not embroidered.....	do.....		.28
Of silk, embroidered.....	do.....		.75
<b>CHAPTER XXVI.—Paper, and manufactures of.</b>			
Chinese paper and envelopes of all kinds, other than those with commercial or other advertisements or notices.....	100 kilos.....	13	2.509
Paper destined for religious purposes.....	do.....	13	2.509
Fans, umbrellas, parasols, of paper, on bamboo or wood, panels of paper of Chinese origin.....	do.....	15	2.895
Albums for pictures or ordinary Chinese pictures.....	do.....	15	2.895
Playing cards, Asiatic and other.....	do.....	1,000	193
<b>CHAPTER XXVII.—Hides, skins, and peltries, prepared.</b>			
Chinese shoes.....	100 kilos.....	50	9.65
Trunks and pillows, Chinese, known as of Canton, of real or artificial leather.....	do.....	18	3.474
Purses of Chinese leather, and other articles of leather of Chinese origin and manufacture.....	do.....	18	3.474
<b>CHAPTER XXVIII.—Manufactures of metals.</b>			
Cutlery of Chinese origin.....	100 kilos.....	25	4.825
Trays, boxes for betel, tobacco pipes of copper, and other metal articles of Chinese origin other than wares of gold, silver, nickel, and other precious metals.....	do.....	25	4.825
Hooks for mosquito nets of Chinese manufacture.....	do.....	25	4.825
Cans and tin receptacles, having served for the transport of mineral oils.....		Free.	
<b>CHAPTER XXIX.—Arms, powder, and ammunition.</b>			
Gunpowder, and loaded cartridges.....	Ad valorem	10 p. ct.	
Fireworks and crackers, of Chinese origin.....	100 kilos.....	10 p. ct.	
<b>CHAPTER XXXI.—Manufactures of wood.</b>			
Chinese clogs.....	100 kilos.....	2.50	.4825
Chop sticks, articles of bamboo and roots, sieves of bamboo and horsehair, trays, dinner mats, dominoes, combs, counting apparatus, tubs; trunks of ordinary wood, or of camphor wood, varnished or not; fans, and other wooden articles, of Chinese origin; panels of bamboo, painted or not.....	do.....	8	1.544
Lacquered articles, Chinese.....	do.....	20	3.86

*Import tariff—Continued.*

Articles.	Unit.	Duty.	United States equivalent.
<b>CHAPTER XXXII.—Musical instruments.</b>			
Musical instruments of all kinds, of Chinese origin:		<i>France.</i>	
Of wood .....	100 kilos ..	10	\$1.98
Of metal .....	do ..	(1)	
<b>CHAPTER XXXIII.—Manufactures of esparto, and basket makers' wares.</b>			
Chinese boots and shoes, of straw .....	100 kilos ..	5	.965
Chinese hats, of straw, bark, or cane, articles of rattan; Chinese caps, of horsehair .....	do ..	5	.965
Cordage of rattan .....	do ..	2.50	.4825
Straw sacks, for packing purposes .....	do ..	2.50	.4825
Chinese matting .....	do ..	8	.579
<b>CHAPTER XXXIV.—Manufactures of various materials.</b>			
Turners' fancy wares, Chinese; combs, boxes, crochet needles of horn, ivory, bone; tobacco pipes, of wood .....	100 kilos ..	25	4.825
Fans of feathers or stuffs, of Chinese origin .....	do ..	50	9.65
Fans of palm leaves .....	do ..	5	.965
Fans of ivory, mother-of-pearl or tortoise shell, of Chinese origin .....	do ..	50	9.65
Brushes, Chinese, for writing .....	do ..	10	1.93
Boots and shoes, Chinese, of stuffs, embroidered or not .....	100 pairs ..	50	9.65
Purses, embroidered or not, and other similar articles, of Chinese origin .....	100 kilos ..	100	19.30
Hulls for vessels, of iron or steel .....	do ..	30	5.79
Matches, chemical:			
Wooden .....	do ..	12	2.316
Other .....	do ..	20	3.86
Hulls for vessels, of wood .....	Ton register ..	40	7.72

<sup>1</sup> Same duty as stipulated in the general tariff for the component metal.

*Export tariff.*

ARTICLE 1. The tariff of customs duties to be collected on products exported from Indo-China to foreign countries is fixed conformably to the schedule annexed to the present decree.

ART. 2. Products exported from Indo-China into France or French colonies are exempt from all export duties.

Only products conveyed direct shall be considered as exported in destination of France or French colonies.

Products not conveyed direct shall be liable to the duties prescribed in article 1.

ART. 3. The duties mentioned in the schedule annexed to the present decree are independent from the local taxes, which are collected by the customs service.

Articles.	Unit.	Duty.	United States equivalent.
<b>CHAPTER I.—Live animals.</b>			
Horses and foals .....	Head .....	<i>France.</i> 20	\$3.86
Oxen, etc .....	do ..	5	.965
Buffaloes, etc .....	do ..	20	3.86
Pigs .....	do ..	2.50	.4825
Stocking pigs (weighing less than 15 kilos) .....	do ..	1.50	.2925
Poultry .....	do ..	.05	.0097
Elephants .....	do ..	100	19.30
Other live animals .....	Ad valorem	3 p. ct.	
<b>CHAPTER II.—Animal products and wastes.</b>			
Pork, salted .....	100 kilos ..	10	1.93
Silk, raw and unraveled .....	do ..	100	19.30
Floss silk, cocoons, flock and waste silk .....	do ..	15	2.895
Animal fat, other than fish oils .....	do ..	10	1.93
Yolks of eggs not fit for consumption .....	do ..	5	.965
Swallows' nests .....	do ..	600	115.80
Other products not specially mentioned .....	Ad valorem	3 p. ct.	

*Export tariff—Continued.*

Articles.	Unit.	Duty.	United States equivalent.
<b>CHAPTER III.—Fisheries.</b>			
Fish, fresh, of all kinds .....	100 kilos ..	<i>France.</i> 1	\$0.193
Fish, dried, smoked, or salted, of all kinds .....	do ..	3	.579
Fish pastes, fish in brine, etc. ....	do ..	1.50	.2925
Shrimps, dried; trepangs (sea cucumbers), shark fins, and sea weed. ....	do ..	1.50	.2925
Fish oils; various preparations .....	do ..	1.50	.2925
Other products not specially mentioned .....	Ad valorem	3 p. ct.	
<b>CHAPTER IV.—Animal substances, raw, used in medicine and pharmacies.</b>			
Products not specially mentioned .....	Ad valorem	3 p. ct.	
<b>CHAPTER V.—Materials for carving.</b>			
Elephants' tusks .....	100 kilos ..	200	38.60
Elephants' teeth .....	do ..	50	9.65
Tortoise shell .....	do ..	100	19.30
Other products not specially mentioned .....	ad valorem	3 per cent.	
<b>CHAPTER VI.—Furineaceous food.</b>			
Paddy and rice, cargo, containing more than 33 per cent of paddy. ....	100 kilos ..	76	14.67
Rice, cargo, containing less than 33 per cent of paddy .....	do ..	42	8.11
Rice, white .....	do ..	32	6.17
Other products not specially mentioned .....	ad valorem	3 per cent.	
<b>CHAPTER VII.—Fruits and seeds.</b>			
Areca nuts:			
Dried .....	100 kilos ..	6	1.158
Fresh .....	do ..	3	.579
Fruits for distillation: Star anise .....	do ..	50	9.65
Other products not specially mentioned .....	ad valorem	3 per cent.	
<b>CHAPTER VIII.—Colonial produce for consumption.</b>			
Sugar:			
White .....	100 kilos ..	5	.965
Brown .....	do ..	2	.386
Wastes and molasses .....	do ..	1	.193
Coffee, in the bean, and coffee husks .....	do ..	10	1.93
Amomums and cardamoms .....	do ..	10	1.93
Cinnamon .....	do ..	120	23.16
Tea .....	do ..	10	1.93
Other products not specially mentioned .....	ad valorem	3 per cent.	
<b>CHAPTER IX.—Vegetable oils and juices.</b>			
Oils for lacquering .....	100 kilos ..	35	6.755
Gum-lac and stick-lac .....	do ..	10	1.93
Gums and resins, crude, etc. ....	do ..	10	1.93
Essence of badian (star anise) .....	do ..	200	38.60
Caoutchouc and gutta-percha .....	do ..	100	19.30
Opium, raw or prepared .....		Free	
Other products not specially mentioned .....	ad valorem	3 per cent.	
<b>CHAPTER X.—Medicinal substances.</b>			
Products not specially mentioned .....	ad valorem	5 per cent.	
<b>CHAPTER XI.—Woods.</b>			
Charcoal .....	100 kilos ..	.20	.039
Wood of the first category .....	cub. meter	100	19.30
Wood of the second category .....	do ..	50	9.65
Wood of the third category .....	do ..	20	3.86
Wood of the fourth category .....	do ..	5	.965
Other products not specially mentioned .....	ad valorem	5 per cent.	
<b>CHAPTER XII.—Fibers and stems for manufacturing purposes.</b>			
Cotton, raw .....	100 kilos ..	10	1.93
Cotton, ginned .....	do ..	3	.579
Bamboos and rattans .....	do ..	1	.193
Raw silk, reeled, and waste silk .....	do ..	100	19.30
Other products not specially mentioned .....	ad valorem	3 per cent.	
<b>CHAPTER XIII.—Dyes and tanning materials.</b>			
"Cunao" .....	100 kilos ..	1	.193
Other products not specially mentioned .....	ad valorem	3 per cent.	

*Export tariff—Continued.*

Articles.	Unit.	Duty.	United States equivalent.
<b>CHAPTER XIV.—Various products and waste substances</b>			
All products of this chapter .....	ad valorem	3 per cent.	France.
<b>CHAPTER XV.—Beverages.</b>			
Wines, fermented, Asiatic .....		Free	
Beverages, fermented .....		Free	
Beverages, distilled:			
European alcohol .....		Free	
Indigenous alcohol .....		Free	
Other products not specially mentioned .....	ad valorem	3 per cent.	
<b>CHAPTER XVI.—Marble, carths, stones, combustible minerals, etc.</b>			
Coal .....		Free	
Other products not specially mentioned .....	ad valorem	2 per cent.	
<b>CHAPTER XVII.—Metals.</b>			
Iron ores .....	ad valorem	1 per cent.	
Other products not specified .....	do	2 per cent.	
<b>CHAPTER XVIII.—Chemical products.</b>			
Sea salt, crude or refined .....		Free	
Rock salt, crude or refined .....		Free	
Other products not specially mentioned .....	ad valorem	3 per cent.	
<b>CHAPTER XIX.—Prepared dyes.</b>			
All products comprised in this chapter .....	ad valorem	3 per cent.	
<b>CHAPTER XX.—Colors.</b>			
All products enumerated in this chapter .....	ad valorem	3 per cent.	
<b>CHAPTER XXI.—Various compounds.</b>			
Soaps .....		Free	
Starch .....		Free	
Other products not specified .....	ad valorem	3 per cent.	
<b>CHAPTER XXII.—Earthenware and pottery.</b>			
All products of this chapter .....		Free	
<b>CHAPTER XXIII.—Glass and crystal.</b>			
All products included in this chapter .....		Free	
<b>CHAPTER XXIV.—Yarns.</b>			
All products mentioned in this chapter .....		Free	
<b>CHAPTER XXV.—Tissues.</b>			
All products comprised in this chapter .....		Free	
<b>CHAPTER XXVI.—Paper, and manufactures of.</b>			
All products enumerated in this chapter .....		Free	
<b>CHAPTER XXVII.—Hides, skins, and peltries, prepared.</b>			
All products included in this chapter .....		Free	
<b>CHAPTER XXVIII.—Manufactures of metal.</b>			
Coins of gold, silver, copper, zinc .....	ad valorem	3 per cent.	
Other products not specified .....	do	1 per cent.	
<b>CHAPTER XXIX.—Arms, powder and ammunition.</b>			
All products of this chapter .....	ad valorem	1 per cent.	
<b>CHAPTER XXX.—Furniture.</b>			
All products included in this chapter .....		Free	
<b>CHAPTER XXXI.—Articles of wood.</b>			
All products of this chapter .....		Free	

*Export tariff—Continued.*

Articles.	Unit.	Duty.	United States equivalent.
<b>CHAPTER XXXII.—Musical instruments.</b>			
All products comprised in this chapter.....		Francs. Free	
<b>CHAPTER XXXIII.—Manufactures of esparto and basket-makers' wares.</b>			
All products enumerated in this chapter.....		Free	
<b>CHAPTER XXXIV.—Manufactures of various materials.</b>			
All products of this chapter.....		Free	

**JAPAN.<sup>1</sup>**

The following is a statement of the rates of import duties established by the recent general tariff law of Japan, with additional particulars showing the conventional rates of duty on various articles as fixed by treaties between Japan and other powers.

NOTE.—Under the heading "Conventional rates fixed by treaties," "F" stands for the Japanese treaty with France, "G" for that with Germany, "A" for that with Austria-Hungary, and "U. K." for that with the United Kingdom.

The specific rates of duty stated under the same heading are those fixed by the supplementary convention between the United Kingdom and Japan as the equivalents of various ad valorem rates, established by the treaty of the 16th July, 1894. The corresponding ad valorem rate is, in each case, mentioned for purposes of reference. The United States has the benefit of the conventional tariff.

In some cases conventional rates of duty have been fixed for articles included under a more or less comprehensive heading in the general tariff.

*Import tariff of Japan.*

Tariff Nos.	Articles.	Rates of duty established by general tariff (ad valorem).	Conventional rates fixed by treaties between Japan and other powers.
<b>CLASS I.—DUTIABLE ARTICLES.</b>			
<b>GROUP 1.—Arms, clocks, watches, scientific instruments, and machinery.</b>			
		<i>Per cent.</i>	
1	Cannon, muskets, pistols, side arms, projectiles, cartridges, and other arms.....	25	
2	Balances, and measuring scales and tapes.....	10	
3	Barometers.....	10	
4	Binocular glasses:		
	(a) Covered with leather or japanned.....	15	} F., 10 per cent ad valorem. G., 10 per cent ad valorem.
	(b) All other kinds.....	20	
5	Clocks and parts of.....	20	
6	Compasses and chronometers (for navigation) and parts thereof.....	10	
7	Crucibles, all kinds of.....	10	
8	Cutlery (not otherwise specified).....	20	
9	Diving apparatus and parts of.....	10	
10	Electric-light machinery and parts of.....	10	
11	Fire engines and parts of.....	10	
12	Implements, agricultural, and artisans' tools, and parts of.....	5	
13	Musical instruments and accessories.....	15	
14	Instruments:		
	Philosophical, chemical, drawing, surveying, surgical, and all other scientific instruments (not otherwise specified).....	10	
	Scientific, for use in drawing, etc.....		} F., 10 per cent ad valorem.
15	Photographic instruments and apparatus and parts of.....	15	

<sup>1</sup> From the British Board of Trade Journal of November, 1898, and May, 1899.

## Import tariff of Japan—Continued.

Tariff Nos.	Articles.	Rates of duty established by general tariff (ad valorem).	Conventional rates fixed by treaties between Japan and other powers.
CLASS I.—DUTIABLE ARTICLES—Continued.			
GROUP 1.—Arms, clocks, watches, scientific instruments, and machinery—Continued.			
		<i>Per cent.</i>	
16	Locomotive engines and parts of.....	10	G., 5 per cent ad valorem.
17	Machines and machinery of all kinds and parts thereof (not otherwise specified). Printing machinery.....	10	F., 5 per cent ad valorem.
18	Microscopes and parts of.....	10	
19	Phonographs and parts of.....	25	
20	Pumps and parts of.....	10	
21	Sewing machines and parts of.....	10	
22	Spectacles and parts of.....	10	
23	Sporting guns and parts thereof.....	25	
24	Steam boilers, engines, and parts of.....	10	
25	Telephones and parts of.....	10	
26	Telescopes.....	10	
27	Thermometers.....	10	
28	Typewriters.....	10	
29	Watches, watch cases, and accessories: (a) Of gold or platinum..... (b) Of silver or other metal.....	30 25	
30	Watch movements and fittings.....	15	
GROUP 2.—Beverages and comestibles.			
31	Mineral water, lemonade, soda water, and other non-alcoholic beverages.....	10	
32	Biscuits: (a) Ships' biscuits..... (b) Fancy biscuits.....	10 15	
33	Butter.....	15	
34	Cheese.....	15	
35	Coffee.....	20	
36	Confectionery and sweetmeats.....	25	
37	Eggs, fresh.....	10	
38	Flour and meal of all cereals (except wheat flour) and starch.....	10	
39	Fruit, fresh or dried, and nuts, not otherwise specified.....	15	
40	Ham and bacon.....	15	
41	Fresh meat (except mutton).....	10	
42	Milk, condensed or desiccated.....	(1)	U. K., G., dozen 1-pound tins, 0.123 yen (equivalent to 5 per cent ad valorem). G., 5 per cent ad valorem.
	Sterilized milk.....		
43	Pepper.....	15	
44	Salt, sea or rock: (a) Crude..... (b) Refined.....	10 15	
45	Salt fish.....	15	
46	Salted meat.....	10	
47	Sekikwaai (gelidium corneum).....	10	
48	Tea.....	25	
49	Vegetables, green, dry, or salted.....	10	
50	All other comestibles.....	15	
GROUP 3.—Clothing and accessories.			
51	Boots and shoes (all kinds of).....	20	
52	Braces and suspenders: (a) Entirely or partly of silk..... (b) All other kinds.....	25 20	
53	Buttons, buckles, hooks and eyes (except studs and sleeve or cuff buttons or links). Buttons of all sorts.....	20	A., 10 per cent ad valorem.
54	Comforters, neckerchiefs, or mufflers: (a) Entirely or partly of silk..... (b) All other kinds.....	25 20	
55	Gloves (all kinds of).....	20	
56	Hats, caps, and bonnets: (a) Ornamented with gold, silver, or gems..... (b) Entirely or partly of silk..... (c) All other kinds.....	30 25 20	U. K., G., 10 per cent.

<sup>1</sup> The articles in these ad valorem schedules which have no rates of duty in the column of the general tariff have been transferred to the specific schedules, but remain, as far as conventional rates fixed by treaties are concerned. (See introduction to specific schedules.)



*Import tariff of Japan—Continued.*

Tariff Nos.	Articles.	Rates of duty established by general tariff (ad valorem).	Conventional rates fixed by treaties between Japan and other powers.
CLASS I.—DUTIABLE ARTICLES—Continued.			
GROUP 3.— <i>Clothing and accessories</i> —Continued.			
57	Scarfs and neckties:	<i>Per cent.</i>	
	(a) Entirely or partly of silk .....	25	
	(b) All other kinds .....	20	
58	Shawls:		
	(a) Woolen, embroidered, or entirely or partly of silk .....	25	
	(b) All other kinds .....	20	
59	Shirts .....	20	
60	Socks, hose, or stockings, knit:		
	(a) Of cotton, of wool, and cotton and wool mixed .....	20	
	(b) Of silk, entirely or partly .....	25	
	(c) All other kinds .....	20	
61	Studs, and sleeve or cuff buttons, or links:		
	(a) Of gold or platinum, whether with or without gems, coral, pearls, etc. ....	30	
	(b) All other kinds .....	25	
62	Trimmings of all kinds, including braids, cords, ribbons, laces, fringes, gimps, tassels, knots, stars, metallic threads and braids, and all other kinds not otherwise specified:		
	(a) Entirely or partly of gold or silver .....	30	
	(b) Entirely or partly of silk .....	25	
	(c) All other kinds .....	20	
63	Undershirts and drawers, knitted:		
	(a) Of cotton, wool, or mixed cotton and wool .....	20	
	(b) Of silk, entirely or partly .....	25	
	(c) All other kinds .....	20	
64	Waterproof coats:		
	(a) Entirely or partly of silk .....	25	
	(b) All other kinds .....	20	
65	All other clothing and accessories:		
	(a) Entirely or partly of silk .....	25	
	(b) All other kinds .....	20	
GROUP 4.— <i>Drugs, medicines, and chemicals.</i>			
66	Acid, carbolic .....	10	
67	Salicylic .....	10	
68	Tartaric .....	10	G., 10 per cent ad valorem.
69	Alcohol .....	250	
70	Alum .....	10	
71	Antifebrine .....	10	
72	Antipyrin .....	10	
73	Betel nut .....	10	
74	Biakijutsu (radix atractylis ovata alba) .....	10	
75	Bismuth, subnitrate of .....	10	
76	Bleaching powder (chloride of lime or calx chlorinata) .....	10	
77	Borax (sodii biboras) .....	10	
78	Camphor, Borneo and Blumea, or Ngai .....	10	
79	Cassia or cinnamon bark .....	10	
80	Cassia or cinnamon oil .....	10	
81	Cataria, leaf of .....	10	
82	Cinchona bark .....	10	
83	Cinchonine (muriate or sulphate of) .....	10	
84	Cinnabar (hydrargyri sulphuretum rubrum) .....	10	
85	Cloves (caryophyllus) .....	10	
86	Cocaine hydrochloride .....	10	
87	Cod-liver oil (oleum morrhue) .....	10	
88	Collodion, photographic, with iodizer .....	10	
89	Radix Columba (Colombo) .....	10	
90	Bezoar, cow .....	10	
91	Cutch and gambier (extractum catechu nigrum and extractum terra japonica or catechu pallidum). ....	10	
92	Gentian (radix gentiana) .....	10	
93	Ginseng (panax) .....	10	
94	Glycerine .....	10	
95	Gum Arabic, or acacia .....	10	
96	Gum benzoin, or benzoinum .....	10	
97	Gum dragon's blood, or sanguis draconis .....	10	
98	Gum myrrh, or myrrha .....	10	
99	Gum oilbanum .....	10	
100	Hops .....	10	
101	Iodiform .....	10	
102	Ipecac (radix ipecacuanha) .....	10	G., 5 per cent ad valorem.

## Import tariff of Japan—Continued.

Tariff No.	Articles.	Rates of duty established by general tariff (ad valorem).	Conventional rates fixed by treaties between Japan and other powers.
CLASS I.—DUTIABLE ARTICLES—Continued.			
GROUP 4.— <i>Drugs, medicines, and chemicals</i> —Continued.			
		<i>Per cent.</i>	
103	Jalap (radix jalapæ) .....	10	
104	Lead, acetate, or sugar of .....	10	
105	Licorice (radix glycyrrhiza) .....	10	
106	Mawo (epedora vulgaris) .....	10	
107	Manganese, black oxide of (manganesi oxidum nigrum) .....	10	
108	Morphine, hydrochlorate or sulphate of (morphia hydrochloras or sulphas) .....	10	
109	Musk (moschus) .....	15	
110	Musk, artificial .....	15	
111	Nard, or spikenard .....	10	
112	Phosphorus, amorphous .....	10	G., 10 per cent ad valorem.
113	Pilocarpine, hydrochlorate of (pilocarpina hydrochloras) .....	10	
	Potash:		
114	Bromide of (potasii bromidum) .....	10	
115	Chlorate of (potasii chloras) .....	10	Do.
116	Iodide of (potasii iodidum) .....	10	
117	Putehuk .....	10	
118	Quinine, hydrochlorate or sulphate of (quina hydrochloras or sulphas) .....	10	G., 8 per cent ad valorem.
119	Rosin .....	10	
120	Rhubarb, in lump or ground (radix rheum) .....	10	
121	Saffron (crocus) .....	10	
122	Saltpeter (potasii nitras) .....	10	U. K., G., 100 catties, 0.409 yen (equivalent of 5 per cent ad valorem).
123	Santonine (santoninum) .....	10	
124	Sarsaparilla (radix sarsa) .....	10	
125	Semenecynæ, or wormseed (semen santonica) .....	10	
126	Shellac .....	10	
	Soda:		
127	Ash .....	10	
128	Bicarbonate of (sodii bicarbonas) .....	10	
129	Caustic (sodii caustica) .....	10	
130	Crystals, washing soda .....	10	
131	Salicylate of (sodii salicylas) .....	10	
132	Sojitsu (radix atractylus lancea) .....	10	
133	Stick-lac .....	10	
134	Vaseline .....	10	
135	Wogon (radix scutellaria lanceolaria) .....	10	
136	All other drugs, medicines, and chemicals .....	10	
	Bromide (?) bromine .....		G., 10 per cent ad valorem.
	Arsenite of iodine of potassium .....		Do.
	Insect powder .....		A., 5 per cent ad valorem.
GROUP 5.— <i>Dyes, colors, and paints.</i>			
137	Alizarine dyes .....	10	G., 10 per cent ad valorem.
138	Aniline dyes .....	10	G., F., 10 per cent ad valorem.
139	Blue, mineral (dry or liquid) .....	10	
140	Carminc .....	10	
141	Cobalt, oxide of .....	10	
142	Cochineal .....	10	
143	Emerald green .....	10	
144	Galls of all kinds .....	10	
145	Gamboge .....	10	
146	Gold, silver, or platinum, liquid .....	15	
	Indigo:		
147	Dry .....	10	U. K., 100 catties, 12.953 yen (equivalent of 10 per cent ad valorem).
148	Liquid .....	10	
149	Extract and indigo carmine .....	10	
150	Lead (all colors) .....	10	
	Logwood:		
151	Chips .....	10	
152	Extract of .....	10	G., F., 10 per cent ad valorem.
153	Mangrove bark .....	10	
154	Paint in oil .....	10	U. K., G., 100 catties, 1.304 yen (equivalent of 10 per cent ad valorem).
155	Safflower .....	10	
156	Sapan wood .....	10	

*Import tariff of Japan—Continued.*

Tariff Nos.	Articles.	Rates of duty established by general tariff (ad valorem).	Conventional rates fixed by treaties between Japan and other powers.
CLASS I.—DUTIABLE ARTICLES—Continued.			
GROUP 5.— <i>Dyes, colors, and paints</i> —Continued.			
		<i>Per cent.</i>	
157	Smalt.....	10	
158	Turnerie.....	10	
159	Ultramarine.....	10	
160	Vannish.....	10	
161	Vannish, Chinese.....	10	
162	Verdigris.....	10	
163	Vermillion.....	10	
164	Wansho or Goshu.....	10	
165	White zinc.....	10	
166	All other dyes, colors, and paints.....	10	
GROUP 6.— <i>Glass and glass manufactures.</i>			
Glass, window (ordinary):			
167	(a) Uncolored and unstained.....	10	U. K., G., 100 square feet 0.302 yen (equivalent of 8 per cent ad valorem.)
	(b) All others.....	15	U. K., G., 10 per cent ad valorem.
	Colored, stained or ground.....		
Glass:			
168	Plate (silvered or unsilvered).....	20	
169	Beads, known as Venetian beads.....	20	
170	Broken or powdered.....	5	
171	Looking.....	25	
172	All other manufactures of (not otherwise provided for.).....	20	
	Wares of glass or crystal, and vitrifications, other than window glass, including glass lamps and glass parts or accessories of lamps.....		A., 10 per cent ad valorem.
GROUP 7.— <i>Grain and seeds.</i>			
173	Barley.....	5	
174	Beans and pease.....	5	
175	Indian corn.....	5	
176	Oats.....	5	
177	Sesame or sesamum.....	5	
178	Wheat.....	5	
179	All other grains and seeds not otherwise provided for.....	5	
GROUP 8.— <i>Horns, ivory, skins, hair, shells, etc.</i>			
180	Bones, animal.....	5	
181	Feathers and downs, all kinds.....	25	
182	Furs, dressed or otherwise.....	25	
183	Hair, animal (excluding wool, goats' hair, and camels' hair.).....	5	
184	Hair, human.....	20	
	Hides or skins:		
185	Bull, ox, cow, and buffalo (raw, dried, salted or pickled, and undressed.).....	5	
186	Deer (raw, dried, salted or pickled, and undressed.).....	5	
187	Samba (cervus elaphus), (raw, dried, salted or pickled, and undressed.).....	5	
188	Hoofs.....	5	
	Horns:		
189	Bull, ox, cow, and buffalo.....	5	
190	Deer.....	5	
191	Rhinoceros.....	10	
	Ivory or tusks:		
192	Elephant.....	10	
193	Elephant (waste).....	10	
194	Narwhal or unicorn.....	10	
195	Walrus or seahorse.....	10	
	Leather:		
196	Sole.....	15	U. K., G., 100 catties, 5.690 yen (equivalent of 15 per cent ad valorem).
197	All other.....	15	U. K., G., 10 per cent ad valorem.
198	Tortoise shell.....	15	
199	Tortoise shell (waste).....	15	
200	All other bones, horns, raw hides or skins, and shells of animals.....	5	
201	All other tusks or teeth of animals.....	10	

## Import tariff of Japan—Continued.

Tariff Nos.	Articles.	Rates of duty established by general tariff (ad valorem).	Conventional rates fixed by treaties between Japan and other powers.
CLASS 1.—DUTIABLE ARTICLES—Continued.			
GROUP 9.— <i>Metals and metal manufactures.</i>			
		<i>Per cent.</i>	
202	Antimony (ingot and slab) .....	5	
	Brass:		
203	Bar, rod, plate, and sheet .....	10	
204	Pipes and tubes .....	10	
205	Screws .....	10	
206	Old (only fit for remanufacturing) .....	5	
	Copper:		
207	Ingot and slab .....	5	
208	Bar, rod, plate, and sheet .....	10	
209	Nails .....	10	
210	Pipes and tubes .....	10	
211	Wire .....	10	
212	Coins and nickel coins .....	5	
213	Old (only fit for remanufacturing) .....	5	
214	German silver (sheet, plate, rod, and wire) .....	10	
	Iron and mild steel:		
215	Pig and ingot .....		U. K., G., 100 catties, 0.083 yen (equivalent of 5 per cent ad valorem).
216	Kentledges .....	5	
217	Bar, rod, hoop, and band .....	10	
	Bar and rod, exceeding one-quarter inch diameter .....		U. K., F. G., 100 catties, 0.261 yen (equivalent of 7½ per cent ad valorem).
218	T, angle, and other similar wrought iron and mild steel .....	10	
219	Rails and bolts and nuts, chairs, dog-spikes, and fish-plates thereof .....	10	
	Rails .....		U. K., G., 100 catties, 0.129 yen (equivalent of 5 per cent ad valorem).
220	Sheet and plate (plain or corrugated) .....	20	U. K., G., 100 catties, 0.296 yen (equivalent of 7½ per cent ad valorem).
221	Galvanized sheet and plate (plain or corrugated) ..	10	U. K., G., 100 catties, 0.740 yen (equivalent of 10 per cent ad valorem).
222	Plate (diagonal or checkered) .....	10	
223	Pipes and tubes .....	10	U. K., G., 10 per cent ad valorem.
224	Nails, plain or galvanized (not otherwise provided for) .....	10	
	Nails, plain .....		U. K., G., 100 catties, 0.573 yen (equivalent of 10 per cent ad valorem).
	Nails, galvanized .....		U. K., G., 10 per cent ad valorem.
225	Screws, bolts, and nuts (not otherwise provided for) ..	10	Do.
226	Tinned plates (plain, crystallized, or laminated) ..	10	U. K., G., 100 catties, 0.503 yen (equivalent of 10 per cent ad valorem).
	Tinned plates, ordinary .....		U. K., 100 catties, 0.691 yen (equivalent of 10 per cent ad valorem).
	Tinned plate, crystallized .....		U. K., 10 per cent ad valorem.
227	Wire and small rod, not exceeding ¼ inch diameter (plain or tinned) ..	10	U. K., G., 100 catties, 0.503 yen (equivalent of 10 per cent ad valorem).
228	Telegraph wire (galvanized) .....	10	U. K., G., 100 catties, 0.256 yen (equivalent of 5 per cent ad valorem).
229	Wire rope (plain or galvanized) .....	10	
230	Wire rope, old (plain or galvanized) .....	5	
231	Old hoops, old wire, and other old iron and mild steel, only fit for remanufacturing ..	5	
	Lead:		
232	Pig, ingot, and slab .....	5	U. K., G., 100 catties, 0.316 yen (equivalent of 5 per cent ad valorem).
233	Sheet .....	10	
234	Pipes and tubes .....	10	

¹ For "Galvanized tin" in the German treaty.

## Import tariff of Japan—Continued.

Tariff Nos.	Articles.	Rates of duty established by general tariff (ad valorem).	Conventional rates fixed by treaties between Japan and other powers.
CLASS I.—DUTIABLE ARTICLES—Continued.			
GROUP 9.—Metals and metal manufactures—Continued.			
		<i>Per cent.</i>	
235	Mercury.....		U. K., 100 catties, 5 048 yen (equivalent of 5 per cent ad valorem).
236	Nickel.....	5	
	Platinum:		
237	Block.....	10	
238	Bar, rod, sheet, and wire.....	10	
239	Solder (all kinds).....	5	(The Japanese treaty with Germany specifies a rate of 10 per cent ad valorem for "soldering tin.")
	Steel (other than mild steel):		
240	Pig and ingot.....	5	U. K., F., G., 5 per cent ad valorem.
241	Bar, rod, plate, and sheet.....	10	U. K., G., 7½ per cent ad valorem.
242	Pipes and tubes.....	10	
243	Wire and small rod, not exceeding ¼ inch diameter.	10	U. K., 100 catties, 1 819 yen (equivalent of 10 per cent ad valorem).
244	Wire (for umbrella ribs).....	10	
245	Wire rope (plain or galvanized).....	10	
246	Old files and other old steel (only fit for remanufacturing).....	5	
	Tin:		
247	Block, pig, and slab.....		U. K., 100 catties, 1.992 yen (equivalent of 5 per cent ad valorem).
248	Plate.....	10	
249	White metal, Babbitt's.....	5	U. K., 10 per cent ad valorem.
	Yellow metal or Muntz metal:		
250	Sheet and plate.....	10	
251	Rod and bar.....	10	
252	Nails.....	10	
253	Pipes and tubes.....	10	
254	Old yellow metal (only fit for remanufacturing).....	5	
	Zinc:		
255	Block, pig, and slab.....	5	U. K., G., 100 catties, 0.451 yen (equivalent of 5 per cent ad valorem).
256	Sheet, except No. 2.....	10	U. K., G., 100 catties, 0.928 yen (equivalent of 7½ per cent ad valorem).
257	Old sheet and other old zinc (only fit for remanufacturing).....	5	
258	Nails and screws (not otherwise provided for).....	10	
259	Anchor and chain cables (new or old).....	10	
260	Bag frames.....	15	
261	Capsules (for bottles).....	15	
262	Chains, iron (not otherwise provided for).....	15	
263	Door locks, knobs, bolts, hinges, etc.....	15	
264	Foils and powder of gold, silver, and other metals.....	15	
265	Gold and silver ware (not otherwise provided for).....	15	
266	Gold and silver plate ware (not otherwise provided for).....	25	
267	Grates, fenders, stoves, and fittings thereof.....	20	
268	Safes and cash boxes.....	20	
269	Umbrella ribs and furniture thereof.....	15	
270	All other metals, unmanufactured or old (not otherwise provided for).....	5	
271	All other manufactures of metal or metals (not otherwise provided for).....	20	
	Kitchen utensils and other articles of sheet iron or steel, enameled, ornamented or not.		A., 10 per cent ad valorem.
272	Candles.....		F., 10 per cent ad valorem.
273	Gasoline.....	10	
	Oil:		
274	Bean and pea.....	10	
275	Castor.....	10	
276	Cocoonut.....	10	
277	Ground nut.....	10	
278	Kerosene.....	10	
279	Linseed.....	10	
280	Olive.....	10	
281	Palm.....	10	
282	Paraffin.....	10	U. K., G., 10 per cent ad valorem.

## Import tariff of Japan—Continued.

Tariff Nos.	Articles.	Rates of duty established by general tariff (ad valorem).	Conventional rates fixed by treaties between Japan, and other powers.
CLASS I.—DUTIABLE ARTICLES—Continued.			
GROUP 9.—Metals and metal manufactures—Continued.			
283	Spirit of turpentine.....	Per cent. 10	
284	Wax:		
284	Chinese white.....	10	
285	Paraffin.....	10	U. K., G., 100 catties, 0.544 yen (equivalent of 5 per cent ad valorem).
286	All other oil and waxes.....	10	
GROUP 11.—Paper and stationery.			
287	Albums (photographic and postage stamp).....	25	
288	Books, blank, or printed blank, and printed blank forms	15	
289	ink, printing, copying, writing, and lithographic.....	15	
290	Paper:		
290	Chinese, all kinds.....	15	G., 10 per cent ad valorem.
291	Hanging.....	15	Do.
292	Printing.....	15	U. K., G., 100 catties, 1.163 yen (equivalent of 10 per cent ad valorem).
293	All other.....	15	G., 10 per cent ad valorem.
294	Pencils:		
	(a) In gold or platinum.....	30	
	(b) All others.....	15	
295	Pen nibs:		
	(a) Gold.....	30	
	(b) All others.....	15	
296	Sealing wax.....	15	
297	Straw boards.....	15	
298	All other stationery.....	15	
GROUP 12.—Sugar.			
299	Sugar.....	5	
300	Refined.....	10	U. K., G., Nos. 15 to 20 Dutch standard, 100 catties, 0.748 yen (equivalent of 10 per cent ad valorem). Above No. 20 Dutch standard, 100 catties, 0.827 yen (equivalent of 10 per cent ad valorem).
301	Rock, candy.....	25	
302	Molasses.....	10	
303	Sirup.....	10	
GROUP 13.—Tissues, yarns, threads, and materials thereof.			
No. 1:			
304	Cotton yarn, for weaving purposes.....		U. K., G., 100 catties, 4.180 yen (equivalent of 8 per cent ad valorem).
305	Cotton thread, for sewing purposes.....	15	
306	Bookbinders' cloth.....	15	U. K., G., 10 per cent ad valorem.
307	Cotton damasks.....	15	Do.
308	Cotton drills.....	15	U. K., G., sq. yd., 0.016 yen (equivalent of 10 per cent ad valorem).
309	Cotton ducks.....	15	U. K., G., sq. yd., 0.053 yen (equivalent of 10 per cent ad valorem).
310	Cotton prints and chintzes.....	15	U. K., G., sq. yd., 0.012 yen (equivalent of 10 per cent ad valorem).
311	Cotton satins, brocades, Italians, and figured shirtings.....	15	U. K., G., sq. yd., 0.017 yen (equivalent of 10 per cent ad valorem).
312	Cotton velvets or velveteens.....	15	U. K., G., sq. yd., 0.041 yen (equivalent of 10 per cent ad valorem).
313	Ginghams.....	15	U. K., G., 10 per cent ad valorem.
314	Shirtings, gray.....	15	U. K., G., sq. yd., 0.006 yen (equivalent of 10 per cent ad valorem).

## Import tariff of Japan—Continued.

Tariff Nos.	Articles.	Rates of duty established by general tariff (ad valorem).	Conventional rates fixed by treaties between Japan and other powers.
CLASS I.—DUTIABLE ARTICLES—Continued.			
GROUP 13.— <i>Tissues, yarns, threads, and materials thereof</i> —Continued.			
No. 1—Continued.			
315	Shirtings, white or bleached.....	15	U. K., G., sq. yd., 0.010 yen (equivalent of 10 per cent ad valorem).
316	Shirtings, twilled.....	15	U. K., G., sq. yd., 0.011 yen (equivalent of 10 per cent ad valorem).
317	Shirtings, dyed.....	15	U. K., G., sq. yd., 0.013 yen (equivalent of 10 per cent ad valorem).
318	Taffachelas.....	15	U. K., G., 10 per cent ad valorem.
319	T cloth (shirting of narrow width).....	15	U. K., G., sq. yd., 0.009 yen (equivalent of 10 per cent ad valorem).
320	Turkey-red cambrics.....	15	U. K., F., G., sq. yd., 0.012 yen (equivalent of 10 per cent ad valorem).
321	Victoria lawns.....	15	U. K., sq. yd. 0.006 yen (equivalent of 10 per cent ad valorem).
322	All other cotton tissues (of cotton wholly or in part, the cotton in the latter case, however, predominating in weight). Handkerchiefs in the piece.....	15	U. K., G., 10 per cent ad valorem. U. K., sq. yd. 0.011 yen (equivalent of 10 per cent ad valorem).
No. 2:			
323	Woolen and worsted yarns (all kinds).....	10	U. K., F., G., sq. yd., 100 catties, 9.169 yen (equivalent of 8 per cent ad valorem).
324	Alpaca.....	15	U. K., G., F., sq. yd. 0.075 yen (equivalent to 10 per cent ad valorem).
325	Balzarine.....	15	U. K., G., F., 10 per cent ad valorem.
326	Buntings.....	15	U. K., G., F., sq. yd. 0.081 yen (equivalent of 10 per cent ad valorem).
327	Camlets, lastings, and crape lastings.....	15	U. K., G., F., 10 per cent ad valorem.
328	Camlet cords.....	15	Do.
329	China figures.....	15	Do.
330	Flannel (wholly of wool, or of wool and cotton) ..	15	U. K., G., F., sq. yd. 0.044 yen (equivalent of 10 per cent ad valorem).
331	Italian cloths.....	15	U. K., G., F., sq. yd. 0.029 yen (equivalent of 10 per cent ad valorem).
332	Long ells.....	15	U. K., G., F., sq. yd. 0.036 yen (equivalent of 10 per cent ad valorem).
333	Mousseline de laine (of wool, or of wool and cotton) ..	15	U. K., G., F., sq. yd. 0.021 yen (equivalent of 10 per cent ad valorem).
	Mousseline de laine (unbleached, or bleached for printing.).....		F., 8½ per cent ad valorem.
334	Orleans and lusters.....	15	U. K., G., F., 10 per cent ad valorem.
335	Serges.....	15	
	Serges, with warp of worsted and weft of wool.....		U. K., G., F., sq. yd. 0.051 yen (equivalent of 10 per cent ad valorem).
	Serges, other kinds.....		U. K., G., F., 10 per cent ad valorem.
336	Spanish stripes.....	15	Do.
337	Woolen cloths, all kinds.....	15	
	(Wholly of woolen or worsted yarn, or of woolen and worsted yarns, such as broad, narrow, and army cloth, cassimeres, tweeds, and worsted coatings.).....		U. K., G., F., sq. yd. 0.093 yen (equivalent of 10 per cent ad valorem).
	(Partly of woolen or worsted yarn, and partly of cotton yarn, such as pilot, president, and union cloth.).....	15	U. K., G., F., sq. yd. 0.039 yen (equivalent of 10 per cent ad valorem).

## Import tariff of Japan—Continued.

Tariff Nos.	Articles.	Rates of duty established by general tariff (ad valorem).	Conventional rates fixed by treaties between Japan and other powers.
CLASS I.—DUTIABLE ARTICLES—Continued.			
GROUP 13.— <i>Tissues, yarns, threads, and materials thereof</i> —Continued.			
No. 2.—Continued.			
338	Woolen damask .....	15	U. K. G., F., 10 per cent., ad valorem.
339	Woolen felt .....	15	Do.
340	All other woolen tissues (of wool, wholly or in part, the wool in the latter case, however, predominating in weight).	15	Do.
No. 3.			
341	Silk, raw, thread, "tama," "noshi," waste, and raw silk of wild cocoons.	15	
342	Silk floss .....	15	
343	Silk, spun, for weaving purposes, and thread partly of silk.	15	
344	Silk threads (not otherwise provided for) .....	20	
345	Crape, Chinese .....	20	
346	Silk pongee, Chinese .....	20	
347	Silk satins, Chinese .....	20	
348	Silk-figured satins, Chinese .....	20	
349	Silk-faced cotton satins .....	25	U. K., G., F., 10 per cent. <sup>1</sup>
350	Silk or silk and cotton tissues, embroidered.	25	
351	All other silk tissues (of silk wholly or in part, the silk in the latter case, however, predominating in weight).	20	
	Silk satins and satins of silk and cotton mixed.		F., 10 per cent ad valorem.
	Half silk satin .....		G., 10 per cent ad valorem.
No. 4.			
352	Flax yarn, for weaving purposes .....	10	U. K., G., 100 catties, 6.527 yen (equivalent of 8 per cent ad valorem).
353	Flax threads, for sewing purposes .....	15	
354	Canvas .....	15	U. K., G., F., sq. yd. 0.047 yen (equivalent of 10 per cent ad valorem).
355	Linen (gray, white, dyed, or printed) .....	15	U. K., G., 10 per cent ad valorem.
356	Linen damasks .....	15	Do.
357	All other linens (of flax, wholly or in part, the flax in the latter case, however, predominating in weight).	15	Do.
No. 5.			
358	Blankets of all kinds, singly or in piece. ....	15	U. K., 100 catties, 7.458 yen (equivalent of 10 per cent ad valorem).
359	Carpets or carpeting, Brussels .....	20	
360	Carpets or carpeting, felt .....	20	
361	Carpets or carpeting, hemp or jute .....	20	
362	Carpets or carpeting, patent tapestry .....	20	
363	Carpets or carpeting, all other (not specified otherwise) .....	20	
364	Chikulu .....	15	
365	Curtains—		
	(a) Of silk, wholly or in part .....	25	
	(b) All others .....	20	
366	Elastic boot webbings—		
	(a) Of silk in part .....	20	
	(b) All others .....	15	
367	Elastic braids or cords .....	15	
368	Handkerchiefs—		
	(a) Of linen, or of linen and cotton (singly or in piece) .....	15	
	(b) Of silk or lace .....	25	
369	Mosquito nets, all kinds .....	20	
370	Leather cloths (for furniture, etc.) .....	15	
371	Oilcloths and linoleum cloths (for floor) .....	15	
372	Table cloths or covers—		
	(a) Of silk, wholly or in part .....	25	
	(b) All others .....	20	

<sup>1</sup> Silk-faced cotton satins, all other mixed goods of cotton and silk, or of wool and silk, in which the cotton or wool predominate in weight, will pay under the tariff Nos. 322 or 340. The 10 per cent rate is fixed by the treaty with France for "silk satins and satins of silk and cotton mixed," the rate mentioned in the British and German treaties for "silk-faced cotton satins" being 15 per cent ad valorem.



## Import tariff of Japan—Continued.

Tariff Nos.	Articles.	Rates of duty established by general tariff (ad valorem).	Conventional rates fixed by treaties between Japan and other powers.
CLASS I.—DUTIABLE ARTICLES—Continued.			
GROUP 13.— <i>Tissues, yarns, threads, and materials thereof</i> —Continued.			
No. 5—Continued.			
373	Towels (all kinds, singly or in piece) .....	15	
374	Traveling rugs (singly or in piece)—		
	(a) Of silk in part .....	25	
	(b) All others .....	15	
375	Twine of cotton or of hemp, flax, jute, Manila hemp, or China grass.	10	
376	Yarns and threads (all kinds not otherwise provided for).	15	
	Yarns, hemp, or jute, for weaving .....		G., 8 per cent ad valorem.
	Yarns of all sorts (i. e., other than cotton, linen, hemp, jute, and woolen or worsted).		U. K., G., 10 per cent ad valorem.
377	All other plain tissues .....	15	
378	All other finished tissues—		
	(a) Of silk, wholly or in part .....	25	
	(b) All others .....	20	
GROUP 14.— <i>Tobacco</i> .			
379	Cigars and cheroots .....	100	
380	Cigarettes .....	100	
381	Snuff .....	100	
382	Tobacco, cut .....	100	
383	leaf .....	35	
384	other manufactured .....	100	
GROUP 15.— <i>Wines, liquors, and spirits</i> .			
385	Beer, ale, porter, and stout (not in bottles) .....	25	
386	Brandy .....	40	
387	Champagne .....	35	F., 10 per cent ad valorem.
388	Chinese "saké":		
	Distilled .....	100	
	Brewed .....	80	
389	Gin .....	40	
390	Liqueurs, all kinds .....	40	
391	Port .....	35	Do.
392	Rum .....	40	
393	Saké, refined (similar to that made in Japan) .....	80	
394	Sherry .....	35	Do.
395	Vermuth .....	35	
396	Whisky .....	40	
397	Wines (red or white) .....	35	Do.
398	Spirits or distilled liquors of all other kinds .....	80	
399	Wines or fermented liquors of all other kinds .....	35	
	Other liquors .....	100	Do.
GROUP 16.— <i>Miscellaneous</i> .			
400	Aloeswood .....	10	
401	Amber:		
	(a) Unwrought .....	10	
	(b) Wrought .....	20	
402	Animals:		
403	Cattle, horse, ass, mule, sheep, goat, fowl .....	5	
	All others .....	10	
	Horses .....		A., free.
404	Asbestos (in sheet or board) .....	10	
405	Bamboo (unwrought) .....	5	
406	Beltings of leather, caoutchouc, or canvas (for machinery) .....	10	
407	Billiard tables and accessories .....	30	
408	Blasting gelatin and similar explosives, detonators, and fuses .....	15	
409	Bricks and tiles (for building purposes) .....	10	
410	Brushes and brooms (all kinds) .....	20	
411	Canes, sticks, and whips .....	20	
412	Caoutchouc and gutta-percha:		
	(a) Crude .....	5	
	(b) Sheet .....	10	
	(c) Manufactures of (not otherwise provided for) ..	20	U. K., G., 10 per cent ad valorem.
413	Carriages, bicycles, tricycles, and parts thereof .....	25	
414	Cars or carriages, railway passenger, and parts thereof ..	10	G., 5 per cent ad valorem.

## Import tariff of Japan—Continued.

Tariff Nos.	Articles.	Rates of duty established by general tariff (ad valorem).	Conventional rates fixed by treaties between Japan and other powers.
<b>CLASS I.—DUTIABLE ARTICLES—Continued.</b>			
<b>GROUP 16.—Miscellaneous—Continued.</b>			
		<i>Per cent.</i>	
415	Cars or wagons, railway freight, and parts thereof.....	10	
416	Cars or carriages, tramway, and parts thereof.....	10	
417	Cars or drays for conveyance of goods.....	10	
418	Celluloid:		
	(a) In sheet or rod.....	10	
	(b) Wrought.....	20	
419	Cement, Portland.....	5	U. K., G., 100 catties, 0.065 yen (equivalent of 5 per cent ad valorem).
420	Chalk and whiting.....	5	
421	Charcoal, wood and animal.....	5	
422	Clay (all kinds).....	5	
423	Coal and coal in brick.....	15	
424	Coke.....	15	
425	Coral (wrought or otherwise).....	30	
426	Cordage and ropes of flax, hemp, jute, manila, hemp, or China grass (for rigging purposes).....	10	
427	Cork bark.....	5	
428	Corks.....	10	
429	Diamonds (glaziers').....	10	
430	Dynamite.....		G., 10 per cent ad valorem.
431	Emery sands.....	5	
432	Emery cloth or paper, and sandpaper.....	5	
433	Emery wheels and all kinds of grindstones.....	5	
434	Felt for ships' bottoms or for roofing.....	10	
435	Fireworks (all kinds).....	30	
436	Fishing gut (tegusu).....	5	
437	Flints.....	5	
438	Flowers, artificial.....	25	
439	Frames for pictures and moldings.....	20	
440	Funori (gleopeltis intricata).....	5	
441	Furniture, new or old (not otherwise provided for).....	20	
	Furniture of all sorts in bent wood.....		A., 10 per cent ad valorem.
442	Games, all articles of, used in tennis, cricket, chess, etc. (not otherwise provided for).....	25	
443	Glue, common.....	5	
444	Guncotton.....	15	
445	Gunpowder (smokeless).....	15	
446	Gypsum.....	5	
447	Hay.....	5	
448	Ivory, manufactures of (not otherwise provided for).....	20	
449	Jewelry (set with precious stones, pearls, etc., or otherwise).....	35	
450	Jewelry, imitation (set with precious stones, pearls, etc., or otherwise).....	30	
	Imitation jewelry.....		F., A., 10 per cent ad valorem.
451	Labels (bottles, tin, etc.).....	15	
452	Lamps, lanterns, and parts thereof.....	20	
	Lamps and parts or accessories of lamps of metal.....		A., 10 per cent ad valorem.
453	Lard, tallow, and grease.....	10	
454	Leather, manufactures of (not otherwise provided for).....	20	
455	Malt.....	5	
456	Matches (all kinds).....	20	
457	Mattings, China (in rolls of 40 yards).....	20	
458	Mattings, cocoa.....	20	
459	Mats and mattings, all other.....	20	
460	Mica (in sheets).....	10	
461	Oakum.....	5	
462	Packing, for steam engines.....	10	
463	Paintings, in oil or water color, lithographs, chromo lithographs, photographs, hojo, and all other pictures not otherwise provided for.....	25	
464	Pitch, wood tar, and coal tar.....	5	
465	Plaster of paris.....	5	
466	Playing cards, all kinds.....	35	
467	Plumbago or black lead.....	5	
468	Porcelain and earthenware not otherwise provided for.....	20	
469	Precious stones and pearls.....	35	
470	Precious stones and pearls (imitation).....	30	
471	Pulp (for making paper).....	5	
472	Putty.....	5	
473	Rattans (split or otherwise).....	5	
474	Saddles, bridles, and harness.....	25	
475	Sandalwood.....	10	

*Import tariff of Japan—Continued.*

Tarif Nos.	Articles.	Rates of duty established by general tariff (ad valorem).	Conventional rates fixed by treaties between Japan and other powers.
CLASS I.—DUTIABLE ARTICLES—Continued.			
GROUP 16.— <i>Miscellaneous</i> —Continued.			
		<i>Per cent.</i>	
476	Shoeblackening, all kinds .....	20	
477	Smokers' articles (articles used in smoking, opium excepted).	30	
478	Soap—		
	(a) Toilet.....	20	
	Perfumery.....		F., 10 per cent advalorem.
	(b) All other.....	10	Do.
479	Soapstone, in lump or powder.....	5	
480	Sparteric (for hat manufacture).....	10	
481	Sponges.....	5	
482	Stones and slate (not otherwise provided for)—		
	(a) Rough or unwrought for building purposes, etc.	5	
	(b) Wrought for ornamental works, furniture, etc.	20	
	(c) Statues, and other sculptured or engraved works.	25	
483	Submarine cables, and subterranean telegraph wires..	10	
484	Timber, santalum (shitani).....	5	
485	Timber, teak .....	5	
486	Timbers, lumbers, boards, and planks of all kinds not otherwise provided for.	5	
487	Toilet or dressing cases.....	25	
488	Toilet or perfumed water, hair oil, tooth wash, and all other cosmetics and perfumery.	30	
	Perfumery.....		Do.
489	Tortoise shells, manufactures of.....	25	
490	Toys (all kinds) .....	25	
491	Trunks, portmanteaux, and traveling and courier bags.	20	
492	Umbrellas, parasols, and sunshades:		
	(a) Of silk, wholly or in part .....	25	
	(b) All others.....	20	
493	Umbrella sticks and handles (except those made of gold and silver).	20	
494	Vessels, steam and sailing, and boats .....	5	
495	Wares of santalum or ebony wood.....	25	
496	All articles, raw or unmanufactured, not herein enumerated.	10	
497	All articles, manufactured, wholly or in part, not herein enumerated.	20	

## Articles subject to specific duties.

NOTE.—It should be understood that the numbers marked \* below will remain entitled in their importation into Japan for countries which have "conventional rates fixed by treaties" to the application of the ad valorem duties, as stated in the ad valorem schedules.

Tariff No.	Articles.	Unit.	Duty.	
			Japanese currency	United States equivalent.
<i>Beverages and comestibles.</i>				
33	Butter .....	Kin <sup>1</sup>	0.086	\$0.03
34	Cheese .....	do	.054	.07
35	Coffee (seed) .....	do	.084	.012
37	Eggs, fresh .....	1,000	1.115	.557
38	Wheat flour .....	100 kin <sup>2</sup>	.465	.31
40	Hams and bacon .....	Kin.	.065	.023
41	Meat, fresh (mutton) .....	100 kin.	1.849	.925
* 42	Milk, condensed or desiccated .....	( <sup>3</sup> )	.371	.186
44	Salt (sea or rock):			
	(a) Crude .....	100 kin.	.083	.042
	(b) Refined .....	do	1.370	.685
45	Salt fish .....	do	.876	.438
46	Salt meat (beef or pork in casks) .....	do	1.292	.646
47	Sekikwasai (gelidium corneum) .....	do	.513	.257
48	Tea .....	Kin.	.062	.031
<i>Clothing and accessories.</i>				
63	Undershirts and drawers, knit:			
	(a) Of cotton .....	12 pieces.	1.410	.705
	(b) Of wool .....	do	2.543	1.276
	(c) Of wool and cotton .....	do	1.812	.906
<i>Drugs, chemicals, and medicines.</i>				
136	Boracic acid .....	100 kin.	2.038	1.019
60	Acidium carbolium (in crystals) .....	Kin.	.036	.018
* 67	Acidium salicylicum (in crystals and powdered) .....	do	.157	.079
68	Acidium tartaricum .....	do	.073	.037
70	Alum .....	100 kin.	.198	.099
74	Biakujutsu (radix atractylis ovata or alta) .....	do	.877	.439
* 75	Bismuth subnitrate .....	Kin.	.206	.103
77	Borax (sodii biboras) .....	100 kin.	1.238	.619
78	Camphor, Borneo, and Blumea or Ngai .....	Kin.	.377	.189
79	Cassia, or cinnamon bark .....	100 kin.	.732	.366
80	Cassia, or cinnamon oil .....	Kin.	.202	.101
81	Cataria, leaf of .....	100 kin.	.539	.270
82	Cinchona bark .....	do	1.732	.866
83	Cinchonine (muriate, or sulphate of) .....	Kin.	.200	.100
84	Cinnabar (hydrargyri sulphuretum-rubrum) .....	do	.096	.048
85	Cloves (caryophyllus) .....	100 kin.	1.385	.698
86	Cocaine hydrochlorid. .....	Kin.	12.983	6.492
89	Colombo (radix calumba) .....	100 kin.	.517	.259
91	Cutch and gambier (extractum catechu nigrum and extractum terra japonica or catechu pallidum). .....	do	.927	.464
92	Gentian (radix gentiana) .....	do	1.364	.682
94	Glycerin .....	Kin.	.036	.018
95	Gum arabic, or acacia .....	100 kin.	1.307	.654
96	Gum benzoin, or benzoinum .....	do	1.124	.562
99	Gum olibanum .....	do	.560	.280
* 100	Hope .....	Kin.	.058	.029
101	Iodoform .....	do	.511	.256
102	Ipecac (radix ipecacuanha) .....	100 kin.	36.620	18.310
103	Jalap (radix jalapa) .....	do	4.581	2.296
104	Lead, acetate, or sugar of .....	do	1.282	.641
105	Licorice (radix glycyrrhiz) .....	do	.933	.467
106	Mawo (epedora vulgaris) .....	do	.353	.177
108	Morphine, hydrochlorate or sulphate of (morphia hydrochloras or sulphas). .....	Kin.	4.043	2.022
111	Nard, or spikenard .....	100 kin.	1.520	.760
* 112	Phosphorus, amorphous .....	Kin.	.165	.083
136	Phosphorus, yellow .....	100 kin.	12.353	6.177
	Potash:			
114	Bromide of (potassii bromidum) .....	Kin.	.093	.047
* 115	Chlorate of (potassii chloras) .....	100 kin.	2.321	1.161
117	Putchuk .....	do	1.410	.705
119	Rosin .....	do	.298	.149
120	Rhubarb, in lump or ground (radix rheum) .....	do	1.387	.694
121	Saffron (crocus) .....	Kin.	1.177	.589

<sup>1</sup>The kin (cattie) equals 1½ pounds.<sup>2</sup>100 kin equals 133½ pounds.<sup>3</sup>12 tins containing 1 pound each. Tins having different weights in proportion to this rate.

*Articles subject to specific duties—Continued.*

Tariff No.	Articles.	Unit.	Duty.	
			Japanese currency	United States equivalent.
<i>Drugs, chemicals, and medicines—Continued.</i>				
			<i>Yen.</i>	
* 122	Saltpeter (potassii nitras) .....	100 kin.	0.980	\$0.490
123	Santonin (santonium) .....	Kin.	.380	.190
124	Sarsaparilla (radix sarsa) .....	100 kin.	1.681	.841
125	Semen cygnæ, or worm seed (semen santonica) .....	do	1.522	.761
126	Shellac .....	Kin.	.055	.428
	Soda:			
127	Ash .....	100 kin.	.351	.176
128	Bicarbonate (or sodii bicarbona) .....	do	.457	.229
129	Caustic (sodii caustica) .....	do	.454	.227
130	Crystals (washing soda) .....	do	.227	.114
136	Nitrate of .....	do	.471	.236
131	Salicylate (or sodii salicylas) .....	Kin.	.142	.471
132	Sojutsu (radix atractylis lancea) .....	100 kin.	.462	.231
133	Sticklac .....	do	1.870	.935
134	Vaseline .....	do	1.642	.821
135	Wogon (radix scutellaria lanceolaria) .....	do	.499	.250
<i>Dyes, colors, and paints.</i>				
139	Blue, mineral (dry of liquid) .....	100 kin.	6.690	3.345
141	Cobalt, oxide of .....	do	34.628	17.314
144	Galls of all kinds .....	do	1.715	.858
145	Gamboge .....	do	6.802	3.401
* 147	Indigo, dry .....	do	12.953	6.477
150	Lead (all colors) .....	do	1.070	.535
* 152	Logwood, extract of .....	do	2.397	1.199
153	Mangrove bark .....	do	.119	.060
* 154	Paint in oil .....	do	1.304	.652
156	Sapan wood .....	do	.235	.118
158	Turmeric .....	do	.384	.192
159	Ultramarine .....	do	1.749	.875
161	Varnish, Chinese .....	do	3.272	1.636
162	Verdigris .....	do	2.297	1.149
163	Vermillion .....	Kin.	.120	.060
164	Wansho, or gosu .....	100 kin.	5.423	2.712
165	White zinc .....	do	1.230	.615
<i>Glass and glass manufactures.</i>				
* 167	Glass, window, uncolored or unstained .....	100 square feet	.400	.200
<i>Grain and seeds.</i>				
173	Barley .....	100 kin.	.101	.051
171	Beans and pease .....	do	.129	.065
177	Sesame, or sesamum .....	do	.197	.099
178	Wheat .....	do	.153	.077
179	Cotton seed .....	do	.041	.022
<i>Horns, ivory, skins, hair, shells, etc.</i>				
184	Hair, human .....	100 kin.	5.641	2.821
	Hides or skins:			
185	Bull, ox, cow, and buffalo (raw, dried, salted or pickled, and undressed) .....	do	.962	.481
186	Deer (raw, dried, salted or pickled, and undressed) .....	do	1.588	.794
187	Samba (cervus elaphus) (raw, dried, salted or pickled, and undressed) .....	do	.661	.331
188	Hoofs .....	do	.414	.207
	Horns:			
189	Bull, ox, cow, and buffalo .....	do	.504	.252
190	Deer .....	do	.654	.327
	Ivory or tusks:			
192	Elephant .....	Kin.	.298	.149
195	Walrus or sea horse .....	do	.102	.051
* 196	Leather, sole .....	100 kin.	7.441	3.721
<i>Metals and metal manufactures.</i>				
	Brass:			
203	Bar and rod .....	100 kin.	3.070	1.535
203	Plate and sheet .....	do	3.086	1.543
206	Old (only fit for remanufacturing) .....	do	.915	.458
	Copper:			
208	Bar and rod .....	do	3.464	1.732
208	Plate and sheet .....	do	3.488	1.744
209	Nails .....	do	3.956	1.978
211	Wire .....	do	7.496	3.748
213	Old (only fit for remanufacturing) .....	do	.799	.400

## Articles subject to specific duties—Continued.

Tariff No.	Articles.	Unit.	Duty.	
			Japanese currency.	United States equivalent.
<i>Metals and metal manufactures—Continued.</i>				
	German silver:		Yen.	
214	Plate and sheet	100 kin	6.020	\$3.010
214	Wire	do	6.257	3.129
	Iron and mild steel:			
*215	Pig and ingot	do	.083	.042
*217	Bar and rod (of diameter exceeding one-fourth inch)	do	.356	.178
217	Hoop and band	do	.427	.214
218	T, angle, and other wrought iron and mild steel	do	.313	.157
*219	Rails	do	.297	.149
*220	Sheet and plate (corrugated excepted)	do	.394	.197
*221	Galvanized sheet and plate (plain or corrugated)	do	.853	.427
222	Plate, diagonal or checkered	do	.345	.173
*224	Nails (dog spikes, bolts and nuts, etc., not galvanized)	do	.575	.288
*226	Tinned plates (plain)	do	.691	.346
*227	Wire and small rod not exceeding one-fourth inch diameter (tinned)	do	.685	.333
*228	Telegraph wire (galvanized)	do	.591	.296
229	Wire rope (galvanized)	do	1.367	.684
230	Wire rope, old (galvanized or otherwise)	do	.109	.055
231	Old hoops	do	.103	.052
*232	Lead, pig, ingot, and slab	do	.368	.184
233	Lead, sheet	do	.753	9.377
*235	Mercury	do	5.680	2.845
236	Nickel	do	3.529	1.765
	Steel (not mild):			
*243	Wire and small rod not exceeding one-fourth inch diameter	do	1.819	.910
244	Wire (for umbrella ribs trough-shaped)	do	2.145	
245	Wire rope (plain or galvanized)	do		1.073
246	Old wire rope (only fit for remanufacturing)	do	1.647	.824
*247	Tin, pig and slab	do	.117	.058
	Yellow metal, or muntz metal:			
250	Sheet and plate	do	1.992	.996
251	Rod and bar	do	2.871	1.436
*255	Zinc, block, pig, and slab	do	2.586	1.293
*256	Zinc, sheet	do	.451	.226
257	Zinc, old sheet	do	1.303	.652
264	Bronze powder	do	.297	.149
*272	Candles, all kinds of	do	11.269	5.635
	Oil:		3.522	1.761
274	Bean and pea	do	.747	.374
275	Castor (in tins, casks, and jars)	do	1.060	.530
276	Cocoonut	do	1.181	.591
276	Ground nut	do	1.122	.561
278	Kerosene—			
	(a) In tins	Gallon	.016	.008
	(b) In casks	do	.010	.005
279	Linseed (in tins and casks)	100 kin	1.724	.862
280	Olive (in tins and casks)	do	2.929	1.461
283	Spirits of turpentine (in tins or casks)	Gallon	.076	.038
*285	Wax, paraffin	100 kin	1.088	.544
*292	Paper, printing	do	1.757	.879
299	Sugar (up to No. 14 standard of color, indicated in Dutch specimen colors).	do	.204	.102
*300	Sugar, refined:			
	* (a) (From No. 15 to No. 20, as indicated in Dutch specimen colors).	do	1.523	.762
	* (b) (Upward of No. 20, standard color, as indicated in Dutch specimen colors).	do	1.828	.914
301	Sugar, rock candy	do	2.213	1.117
302	Molasses	do	.157	.079

## Tissues, yarns, threads, and material thereof.

## PART I.

Cotton:				
*304	Yarn (plain and dyed) for weaving purposes	100 kin	6.066	3.033
*308	Drills (plain and bleached)	Square yard	.029	.015
*309	Ducks	do	.080	.040
*310	Prints and chintze	do	.020	.010
*311	Satins, brocades, Italians, and figured shirtings	do	.029	.015
*312	Velvets, or velveteens	do	.062	.032
	Shirtings:			
*314	Gray	do	.010	.005
*315	White or bleached	do	.015	.008



*Articles subject to specific duties—Continued.*

Tariff No.	Articles.	Unit.	Duty.	
			Japanese currency.	United States equiva- lent.
<i>Miscellaneous.</i>			<i>Yen.</i>	
400	Aloeswood .....	100 kin .....	8.688	\$4.344
418	Celluloid (in sheet or rod) .....	Kin .....	.196	.098
* 419	Portland cement .....	100 kin .....	.089	.045
423	Coal .....	Ton .....	.879	.440
424	Coke .....	do .....	.789	.395
426	Cordage and ropes of flax, hemp, jute, Manila hemp, or China grass (for rigging and other purposes).	100 kin .....	1.954	.977
* 430	Dynamite .....	Kin .....	100	.050
436	Fishing-guts (tegusu) .....	100 kin .....	16.976	8.488
440	Funori (gleopeltis intricata) .....	do .....	.258	.129
443	Glue (common) .....	do .....	.972	.486
445	Gunpowder (smokeless powder excepted) .....	do .....	2.617	1.309
446	Gypsum .....	do .....	.055	.028
455	Malt .....	do .....	.544	.272
457	Matings, China (in rolls of 40 yards) .....	Roll .....	.610	.305
456	Matings, cocoa .....	Square yard .....	.058	.029
461	Oakum .....	100 kin .....	.710	.355
464	Pitch .....	do .....	.187	.099
464	Wood tar .....	do .....	.322	.161
465	Plaster of paris .....	do .....	.174	.087
467	Plumbago, or black lead .....	do .....	.730	.365
471	Pulp (for making paper) .....	do .....	.297	.199
472	Putty .....	do .....	.234	.117
473	Rattans (split or otherwise) .....	do .....	.393	.197
475	Sandalwood .....	do .....	1.434	.717
* 478	Soap (for washing) .....	do .....	1.085	.543
479	Soapstone (in lump or powder) .....	do .....	.089	.045
484	Timber, santalum (shitani) .....	do .....	.175	.088
485	Timber, teak .....	100 cubic feet .....	7.628	3.814

*Duty-free articles.*

Tariff Nos.	Articles.	Tariff Nos.	Articles.
498	Advertisements and signboards.	515	Mats, packing.
499	Animal bone ashes.	516	(a) Phosphorites.
500	Atlases, maps, and charts, and other scientific diagrams.		Models, and architectural and engineering plans.
501	Bank notes, coupons, scrips, and negotiable papers of all kinds.	517	Oil cake, in lump or powdered.
502	Books, printed, including pamphlets, copy books, journals, and periodicals.	518	Opium, for medicinal purposes (imported by Imperial Government.)
503	Bullion, gold and silver.		(a) Paraffine wax.
504	Cocoons, all kinds.		(b) Chlorate of potash.
505	Coin, gold and silver.		(c) Amorphous phosphorus.
506	Cotton, old.		(d) Yellow phosphorus.
507	Cotton, raw, ginned.	519	Plants, trees, and shrubs, and roots, shoots, and bulbs thereof.
508	Cotton, raw, and seeds.	520	Rice and paddy.
509	Cotton waste.	521	Sardines ("iwashi"), dried.
510	Cotton yarn waste.	522	Tea-firing baskets and sieves.
511	Flax, hemp, jute, Manila hemp, and China grass (hackled or otherwise).	523	Tea-firing pans.
512	Guano.	524	Tea lead.
513	Gunny bags (new or old).	525	Wool, goats' hair, and camels' hair (new or old).
514	Gunny cloth.		Zinc sheet, No. 2 only.

*Prohibited articles.*

Tariff Nos.	Articles.	Tariff Nos.	Articles.
526	Adulterated drugs, chemicals, medicines, foods, and beverages considered injurious by laws, ordinances, and regulations.	530	False coins, and imitations of coins which may be considered to be false coins.
527	Articles used in smoking opium.	531	Opium (opium imported by Government for medicinal purposes excepted).
528	Articles considered by laws, ordinances, and regulations dangerous to public health or to plants and animals.	532	Books, pictures, engravings, and other articles injurious to public peace or morals.
529	Articles in violation of the laws of the Empire respecting patents, designs, trade-marks, and copyright.		



*Export tariff of Japan.*

## SPECIFIC DUTIES.

The "boo" is a Japanese customs coin containing 134 grains troy, nine parts of pure silver and one part of alloy. When silver was at par, the Japanese customs accepted \$100 (Mexican) as the equivalent of 311 boos, which made the boo equal to 31.1 cents (United States). There are 100 Japanese cents in the boo. The Mexican silver dollar at present (May, 1898) being valued by the United States Treasury at 44.4 cents (gold) would make the boo worth about 14 cents (gold).

Articles.	Unit.	Duty.
Awabi .....	Per 100 catties.	<i>Boos.</i> 3.00
Camphor .....	do.	1.80
Fish:		
Dried or salted salmon or cod .....	do.	.75
Cuttle .....	do.	1.05
Irico or béche de mer .....	do.	3.00
Iron, Japanese .....	do.	.60
Isinglass .....	do.	2.25
Lead .....	do.	.90
Mushrooms ("Shutake" variety) .....	do.	5.00
Rags .....	do.	.12
Seaweed:		
Uncut .....	do.	.30
Cut .....	do.	.60
Shark fins .....	do.	1.80
Shrimps and prawns—dried, salt .....	do.	1.80
Silk:		
Raw and thrown .....	do.	75.00
Tama or duplone .....	do.	20.00
Noshi or skein silk .....	do.	7.50
Floss silk .....	do.	20.00
Cocoons:		
Pierced .....	do.	7.00
Unpierced .....	do.	12.00
Waste silk and waste cocoons .....	do.	2.25
Silk-worm eggs .....	Per sheet	.07½
Tea .....	100 catties	3.50
Tea, quality known as "Ban Cha" when exported from Nagasaki only .....	do.	.75
Timber, not prepared, only when exported from Hakodate .....	100 kokus	6.00
Tobacco, leaf .....	100 catties	.75
Vermicelli .....	do.	
Wax:		
Vegetable .....	do.	.45
Bees .....	do.	1.50
		2.50

## AD VALOREM DUTIES (5 PER CENT).

Mats and matting.  
Silk dresses or embroideries and unenumerated silk manufactures.  
Saltpeter.

Timber (not prepared), except that exported from Hakodate.  
All other unenumerated goods.

## EXPORTS DUTY FREE.

[Throughout this duty-free list in the case of items with (1) written after them notice must be given two months in advance in case of the imposition of the duty; in the case of those with (2) written after them, six months in advance.]

Acid, sulphuric. (1)	Butter. (2)
All goods which are intended for export by parcel post.	Catgut. (2)
Amber. (2)	Cement. (2)
Articles made of one or more of the following substances: Gems, stones, wood, earth, rattans, grasses, coir, bone, horns, shell, teeth, skins, leather, hoofs, feathers, furs, paper, threads, woven goods, whalebone, amber, coral, pearls, glasses, and metals; and also articles made of any of the above-mentioned substances with other materials. (1)	Charcoal. (2)
Articles of food made of grain, vegetables, fruits, stems, roots, etc. (2)	Cheese. (2)
Asbestos. (2)	Clothes. (1)
Ashes. (2)	Coal. (2)
Bamboo. (2)	Cocoons, wild. (2)
Bamboo bark. (2)	Cocoon silk, wild. (2)
Bamboo ware. (1)	Coir. (2)
Bark. (2)	Coke. (2)
Beasts, birds, and insects. (2)	Confectionery. (2)
Bird lime. (2)	Copper ware. (1)
Bone. (2)	Coral. (2)
Bran. (2)	Cords and rope. (2)
Bronze ware. (1)	Cotton. (2)
	Cotton knit undershirts and drawers manufactured in Japan.
	Cotton woven goods. (2)
	Cotton yarn.
	"Dantan." (2)
	Drugs (camphor excepted), prepared medicines, dyes, paints, glue, "nibe" (a kind of isinglass), candles, Japanese ink, ink pads, washing powder, soap, tooth powder, and shoe blacking. (2)

*Export tariff of Japan—Continued.*

## AD VALOREM DUTIES (5 PER CENT)—Continued.

Earth, sand, and deposits of thermal springs. (2)	Oakum. (2)
Earthenware. (1)	Oil cake and similar articles. (2)
Eggs. (2)	Oils. (2)
Fans, folding and open. (1)	Paper. (1)
Fat. (2)	Paper, European, manufactured in Japan. (1)
Feathers. (2)	Pearls. (2)
Fish, live. (2)	Persimmon juice. (2)
Fishing lines. (2)	Pictures. (1)
Fish roes. (2)	Plaited goods. (2)
Flannels, "monpa" (cotton flannels), and twilled cotton manufactured in Japan.	Porcelain. (1)
Flax. (2)	Provisions, canned and bottled. (2)
Flowers. (2)	Roots. (2)
Fruits. (2)	Salt, table. (2)
Fuel. (2)	Sake (Japanese wine). (2)
Furs. (2)	Saplings and seeds. (2)
Gems. (2)	Sea weeds ("kobu" and weeds for making "tokoro-ten" and "kanten" (vegetable glue) excepted). (2)
Glasses. (2)	Shells. (2)
Gold, silver, and copper, coined.	"Shippo" ware (cloisonné). (1)
Gold and silver, uncoined, of Japanese production, to be sold only by the Japanese Government at public auction; also, copper, uncoined.	"Shofu" (material for making starch). (2)
Grain. (2)	Silk and cotton mixtures. (1)
Grain, ears of. (2)	Silk woven goods. (1)
Grain stalks. (2)	Snake gourds. (2)
Gum of plants or trees. (2)	Soy. (2)
Hemp. (2)	Stamp blocks. (2)
Honey. (2)	Stones. (2)
Horns. (2)	Sulphur. (1)
Horns. (2)	Sulphuric acid. (1)
Incense. (2)	Teeth. (2)
Indigo, Japanese, dry. (1)	Tendons. (2)
Indigo, Japanese, liquid. (1)	Threads for sewing, braiding, and netting. (2)
Instruments, medical and scientific. (2)	Timber, blocks and planks (prepared). (2)
"Katsubushi" (dried bonito). (2)	Tobacco (prepared). (2)
Knit goods. (2)	Toilet articles. (2)
Lacquered ware. (1)	Tortoise shells. (2)
Lampblack. (2)	Trees, garden and potted. (2)
Leather. (1)	Umbrellas. (1)
Leaves of sago palm. (2)	Vegetables. (2)
Matches, Japanese. (1)	Vinegar. (2)
Meats. (2)	Waste paper and similar articles. (2)
Metal wires, nails, foils, and sheet metal. (2)	Whalebones. (2)
Mica. (2)	Woven goods. (2)
Moxa. (2)	Writings. (1)
Mushrooms ("Shitake" variety excepted). (2)	Yarn, cotton.

## NEW CUSTOMS REGULATIONS AND FEES.

The Department has received from Minister Buck, under date of Tokyo, July 7, 1899, the following printed copies of the new regulations of the revised customs law and the fees connected therewith:

## REGULATIONS FOR EXECUTION OF THE CUSTOMS DUTIES LAW.

[Imperial ordinance No. 319, June 29, 1899.]

## CHAPTER I.—ASSESSMENT AND COLLECTION OF, AND SECURING FOR, THE CUSTOMS DUTIES.

ARTICLE 1. A person who desires to enjoy the benefit of special conventions, according to the proviso of article 1 of the customs duties law, shall produce the proof that the goods he is importing are the produce or manufacture of the locality to which such special conventions are applicable. But postal matter and the goods of which the dutiable amount does not exceed 100 yen are excepted.

ART. 2. The proof mentioned in the preceding article shall require the production of a certificate of the original place of produce or manufacture made by the imperial consulate or commercial agency at the locality of produce, manufacture, or shipment of the goods; but if there is neither imperial consulate nor commercial agency, a certificate document made by the custom-house office, or any other Government or public authorities or chamber of commerce of the locality.

In the certificate mentioned in the preceding paragraph, there shall be stated the marks, numbers, nature, and quantity of the goods, number of packages, and the place of produce or manufacture.

ART. 3. Collection of the duty shall be notified to the payer by a document indicating the amount of duty and the treasury to which it is payable. But no such notice shall be issued unless it is made payable to a treasury.

ART. 4. The payer, on receipt of the notice mentioned in the preceding article, shall pay the amount of duty to the treasury so indicated.

ART. 5. When a customs official examines and directly collects duties on passengers' baggage, or on the goods mentioned in the proviso of article 24 of the customs duties law, the attendance of other Government or public officers is required.

On collection of duties according to the preceding paragraph, the official shall obtain a certification from the Government or public office on attendance and make report to the custom-house.

ART. 6. When a post-office receives a notice of the amount of duty payable on postal matter according to article 42 of the customs duties law, it shall notify the addressees before it is delivered.

ART. 7. The person so notified, as mentioned in the preceding article, shall affix on the notice revenue stamps equal to the amount of duty and present it to the post-office.

ART. 8. The post-office, on receipt of the document mentioned in the preceding article, shall send it to the custom-house concerned.

ART. 9. A person who desires to claim a reduction of duty according to article 2 of the customs duties law shall present a document to the custom-house stating the marks, numbers, nature, quantity, and original value of the damaged goods, miscellaneous expenses thereof, and the principal reasons for the claim.

ART. 10. The securities to be furnished for payment of duties are limited to money and negotiable public bonds.

ART. 11. The security to be furnished shall be deposited in the treasury, and its receipt shall be presented to the custom-house.

ART. 12. The custom house may require an additional security to be furnished if the value of the negotiable bonds already furnished becomes depreciated.

ART. 13. When the security is to be sold publicly according to the proviso of article 6 of the customs duties law, the fact shall be advertised, and it shall be sold by auction, after an elapse of at least three days from the first day of advertisement.

ART. 14. In the advertisement shall be mentioned the domicile or residence and name of the furnisher of security, the kinds and value of bonds, the time and place of sale by auction, and other necessary particulars.

ART. 15. The public sale shall not take place in case the amount of duty and expenses have been paid before its execution.

ART. 16. If there is any surplus to be returned to the furnisher of security, according to the proviso of article 6 of the customs duties law, it may be deposited in the treasury.

#### CHAPTER II.—DETAILS REGARDING VESSELS.

ART. 17. The entrance notice of a vessel shall be given by means of a document stating the name, nationality, and registered tonnage of the vessel, the last port of call, and the number of crew at the time of arrival.

ART. 18. In the vessel's manifest there shall be described the name and nationality of the vessel, the ports of shipment and destinations of cargo, and the latter's marks, numbers, nature, and quantity, number of packages, and the consignees' names. In the manifest to be produced according to article 15 of the customs duties law there shall be stated, besides the particulars mentioned in the preceding paragraph, the ports where the cargo is to be discharged.

ART. 19. The statement of entrance to the hold shall contain the location and number of entrance to the hold; the list of articles for ship's use shall contain the kinds, quantity, and estimated value of the articles for ship's use; and the list of passengers shall contain their names and nationalities and the ports of their embarkation and debarkation.

ART. 20. When it is desired to obtain the permission for a vessel carrying foreign goods for shipping and discharging cargo before the production of manifest, an application in writing shall be made to the custom-house stating the particular reasons for it.

ART. 21. The clearance notice of a vessel shall be given by means of a document stating the name and nationality of the vessel, the port of destination, and the time of departure.

ART. 22. The clearance permission of a vessel engaged in foreign trade shall be given by means of a document, and at the same time the ship's register and other documents shall be returned.

ART. 23. When it is desired to obtain the special permission of the superintendent of customs for a vessel carrying foreign goods for shipping and discharging cargo between sunset and sunrise or on customs holiday, an application in writing shall be made to the custom-house stating the reasons for it.

ART. 24. The person who has obtained the special permission mentioned in the preceding article shall pay a fee for it; but an exception is made when it is only a matter of the shipping and discharging of domestic goods on a coasting vessel carrying foreign cargo.

ART. 25. When a police officer has received the report mentioned in the second paragraph of article 18 of the customs duties law, he shall immediately inform the custom-house or customs station governing the locality.

ART. 26. When it is desired to transport from an unopened port to an open one any foreign goods mentioned in article 16 of the customs duties law, the master of vessel shall make an application in writing stating the port of discharge, nature of the cargo, and its number and quantity.

ART. 27. When it is desired to land temporarily any foreign goods, the master shall report to the custom-house, or if there is no custom-house, to customs official or police officer, by means of a document stating the marks, numbers, nature, and quantity of the goods and number of packages. But if unable to report previously on account of shipwreck or other unavoidable cause, he shall do so immediately after they are landed.

ART. 28. The report mentioned in article 21 of the customs duties law shall be made by means of a document stating the nature, quantity, and value of the articles.

ART. 29. When a coasting vessel is compelled to call at a foreign port on account of stress of weather or other unavoidable cause, the master shall report the fact, on return, to the custom-house governing the locality.

If the vessel mentioned in the preceding paragraph had taken on board any article for ship's use at a foreign port, a list containing their nature, quantity, and original value shall be presented to the custom-house governing the locality on return.

#### CHAPTER III.—DETAILS REGARDING GOODS.

##### *Section I.—General rules.*

ART. 30. A person who desires to obtain special permission to send goods to the custom-house or to remove or dispatch them between sunset and sunrise or on a customs holiday shall make an application in writing to custom-house stating the reason.

ART. 31. The person who has obtained the special permission mentioned in the preceding article shall pay a fee for the same.

ART. 32. A person who desires to obtain the special permission to land and ship goods and communicate between a vessel and shore at places other than those appointed for the purpose by the customs, shall make an application in writing to custom-house, stating the places, time, and nature of goods.

If the conditions under which the special permission is granted are disobeyed, the custom-house shall nullify the permission.

ART. 33. The custom-house may grant special permission to examine goods outside of the premises of custom-house or customs branch office. But in the case of the proviso attached to article 24 of the customs duties law no special permission is required.

A person who desires to obtain the special permission mentioned in the preceding paragraph shall make application in writing, stating the place, time, and nature of goods.

A person who has obtained the special permission mentioned in the present article shall pay a fee for the same.

##### *Section II.—Details regarding exportation and reimportation of goods.*

ART. 34. Export entry shall be made by means of a document stating the name and nationality of the vessel on which the goods are to be shipped; the marks, numbers, nature, quality, and value of the goods, number of packages, and the port of destination. But for passengers' luggage no document is required.

If the goods to be exported are foreign produce, the place of produce shall be mentioned also.

On the export entry of the goods to be exported for repair and to be reimported, the object of exportation and the place and period of reimportation shall be mentioned also.

If the place of reimportation mentioned in the preceding paragraph is changed, the fact shall be reported in writing to the custom-house at the port of exportation.

ART. 35. A person who desires to export, within full six months from the day of importation, the goods from which the duty was exempted according to article 6 of

the customs tariff law, or to export the goods imported in transit, shall produce at the custom-house the import permit or customs certificate having equal validity at the time of making export entry.

On giving permission for the exportation of the goods mentioned in the preceding paragraph, the import permit or certificate shall be returned the holder indorsed "exported."

ART. 36. The provision of the first paragraph of article 34 is applicable to reimport entries.

*Section III.—Details regarding importation of goods.*

ART. 37. Import entry and list of goods in transit shall contain the statement of the name and nationality of the vessel on which the goods have been carried, the place of their purchase, the place of produce or manufacture, the marks, numbers, nature, quantity, and original value of the goods, number of packages, and miscellaneous expenses.

ART. 38. Passengers' baggage may be declared verbally.

ART. 39. A person who intends to import the goods to which the provisions of articles 5, 10, and 11 of the customs tariff law are applicable and to claim the exemption of duty, shall produce the export permit or customs certificate having the equal validity at the time of making import entry.

ART. 40. A person who intends to import the goods mentioned in article 6 of the customs tariff law shall state in the import entry the object of importation, and the port of the exportation also.

When the port of exportation is changed the fact shall be reported in writing to the custom-house at the port of importation.

ART. 41. In the import entry of the goods imported for the purpose of transit and the list of goods in transit there shall be stated the object of importation, and the port of exportation also.

ART. 42. A person who desires to obtain the permission to remove goods before the import permit is granted according to the proviso of article 34 of the customs duties law shall make an application in writing to custom-house stating the reasons; and one who desires to obtain the permission to remove in lots the goods stated on an import entry shall give description of the marks, numbers, nature, and quantity of the goods, besides the date of import entry being made.

ART. 43. The invoices of goods shall be returned to the owners at the time the import permit is granted.

ART. 44. A post-office on landing foreign mail shall inform the custom-house interested.

The examination of the mail shall require the attendance of postal officials.

ART. 45. When any mail matter can not be delivered to the addresses, the post-office shall return to the custom-house, stating the reasons thereof, the notices of payment issued according to article 42 of the customs duties law.

*Section IV.—Transportation of goods.*

ART. 46. Transportation entry of goods is made by means of a document stating the name and nationality of the vessel on which the transportation is to be made, the port of landing, the distinction of domestic from foreign goods, the marks, numbers, nature, quantity, and value of the goods, and number of packages.

ART. 47. On arrival at the port of discharge of the goods in transportation, the transportation permit shall be produced at the custom-house.

The custom-house, on receipt of the permit mentioned in the preceding paragraph, shall examine the goods and, if found to agree with the permit, return the latter to the owner indorsed thereon "transported."

*Section V.—Details regarding storage of goods.*

ART. 48. In the notice mentioned in article 47 and the application mentioned in article 48 of the customs duties law there shall be described the marks, numbers and nature of goods and number of packages.

ART. 49. In the notice mentioned in article 51 of the customs duties law there shall be described the particulars mentioned in the preceding article, the reasons for auction, the time and place of auction, and other necessary particulars.

ART. 50. The rates of charges for so stored goods shall be determined by the Minister of Finance.

## CHAPTER IV.—PROTESTS.

ART. 51. In a written protest regarding the assessment of duty there shall be stated the causes and reasons for objection and the dates on which the demand was made and action taken. If there are any documents or articles relating thereto, the fact shall be indorsed thereon.

ART. 52. In a written decision on the protest there shall be stated the domicile or residence and name of the person making the protest, the causes of protest, and ground and principal points of the decision.

ART. 53. The delivery of a written decision shall be made by means of a messenger. But it may be made by way of a registered post.

ART. 54. On delivery of a written decision a receipt shall be obtained.

ART. 55. When a written decision can not be delivered, owing to uncertainty of domicile or residence of the person making the protest or to any other causes, the principal points of the decision fact shall be notified publicly.

In the case mentioned in the preceding paragraph the written decision shall be considered as duly delivered after a lapse of seven days, counting from the day of the notification.

ART. 56. When it is intended to purchase goods or cause them to be valued by appraisers according to article 63 of the customs duties law, the person making the protest shall be notified thereof.

ART. 57. The person making the protest, upon receipt of the notice regarding the valuation of goods according to the preceding article, shall select his appraisers and report their occupation, domicile, residence, and names within seven days and obtain the approval of the superintendent of customs. But the period prescribed in the present article may be prolonged on request of the person making the protest, if the superintendent of customs deems it necessary.

ART. 58. When the superintendent of customs considers unsuited the appraisers selected by the person making the protest, he shall order their reselection within another period indicated.

ART. 59. On approval of the appraisers, the superintendent of customs shall appoint the time and place of the valuation of the goods and notify thereof the person making the protest.

ART. 60. On conclusion of the valuation, the appraisers shall draw up a statement giving fully the reasons for their valuation and present it to the customs.

ART. 61. The superintendent of customs, upon conclusion of the valuation, shall notify the person making the protest of the value of goods to be assessed.

## CHAPTER V.—INVESTIGATION AND ACTION TAKEN IN CASES OF INFRACTION OF THE LAW.

ART. 62. Any article seized shall be sealed up by the officials making the seizure.

ART. 63. In the list of articles seized, there shall be stated the names and quantity of the articles, the time and place of seizure, and the domicile or residence and name of the owners of the articles.

ART. 64. When seized articles are placed in custody of the owner or the municipal office of the city, town, or village, a receipt shall be taken therefrom, and if in custody of the municipal office of the city, town, or village, the owner at the time of seizure shall be notified of the fact.

ART. 65. When seized goods are to be disposed of by public sale according to article 90 of the customs duties law they shall be sold by auction after advertisement.

In the advertisement mentioned in the preceding paragraph there shall be described the nature and quality of articles, the reason for sale by auction, the time and place of auction, and other necessary particulars.

ART. 66. In the statements regarding a visit of inspection, search, or interrogation there shall be described the facts, time, and the particulars of information obtained.

ART. 67. On conclusion of an investigation of infraction of the law the customs official shall make a report to the superintendent of customs.

ART. 68. The notice to be given for the action taken, as mentioned in article 94 of the customs duties law shall be made by the delivery of a note.

In the note there shall, besides the particulars mentioned in article 94 of the customs duties law, be stated the minute facts regarding the infraction of the law, the quantity of articles, and the time and place of payment of money or delivery of articles.

ART. 69. The provisions of articles 53 and 54 shall apply to the delivery of the note of the action taken.

ART. 70. When the articles liable to confiscation are under custody of the municipal office of the city, town, or village, the formality of their delivery shall take place, leaving them in custody of the same.

ART. 71. If there are any seized articles at the time the superintendent of customs institutes proceedings against an infraction of the law, they shall be transferred to the legal court with a list of the seized articles.

If the seized articles mentioned in the preceding paragraph are under custody of the owner, or municipal office of city, town, or village, the custodian shall be notified of the fact of transference of the articles.

ART. 72. All the documents concerning the investigation and action taken in cases of infraction of the law shall be sealed across every juncture of pages, and every letter added or erased, and every marginal note shall be sealed thereon.

The erasure of letters shall be done so as to leave the letters legible and the total number of the letters shall be indorsed.

#### CHAPTER VI.—HOURS OPEN FOR THE TRANSACTION OF BUSINESS AT CUSTOM-HOUSE AND SPECIAL OPENING OF THE OFFICES.

ART. 73. The hours open for the transaction of business at custom-house are from 9 a. m. to 4 p. m., exclusive of holidays.

ART. 74. A person who desires to obtain the special permission for opening of the offices, besides the hours open for the transaction of business, shall make an application in writing to the custom-house, stating the hours to be opened and the nature of work to be done during those hours.

The person who has obtained the special permission mentioned in the preceding paragraph shall pay a fee for it.

#### CHAPTER VII.—MISCELLANEOUS RULES.

ART. 75. A shipmaster who desires to obtain the special permission mentioned in article 98 of the customs-duties law shall apply in writing to the superintendent of customs, stating the name of the port, the name and nationality of the vessel, the period of stay and the reasons for the same, and, if it relates to landing of any goods, the nature and quantity of the goods.

Upon obtaining the special permission mentioned in the preceding paragraph, the master shall pay a fee for it into the custom-house.

ART. 76. A person who asks for a certificate of customs or a statistical table regarding ships or merchandise shall pay a fee for each.

ART. 77. The minister of finance can levy fees from those who make use of piers, cranes, grounds, buildings, or articles belonging to the customs.

ART. 78. The rates of the fees shall be determined by the minister of finance.

ART. 79. The fees may be paid by means of revenue stamps.

The revenue stamps for payment of the fees shall be affixed to the application forms of payment.

ART. 80. The customs and revenue officials are strictly forbidden, either directly or indirectly, to purchase any articles seized or confiscated, any goods in storage and securities deposited for duties, when they are sold by the officers so authorized.

ART. 81. All documents to be drawn up by the officers authorized, according to the customs duties law or the present regulations, shall be inscribed with the name of the Government establishment or the official titles and names and duly dated and sealed.

ART. 82. All applications and other documents shall be inscribed with the nationality and domicile or residence of the applicant and the date of application, duly signed by the applicant.

ART. 83. All documents to be sent to a custom-house or superintendent of customs shall be presented to the customs branch office, if it happens within the jurisdictions of such a branch office.

Except the preceding paragraph, all provisions regarding the customs are applicable to customs branch office.

#### SUPPLEMENTARY RULES.

ART. 84. The present regulations shall take effect on the day on which the customs duties law comes into force. But the provisions of articles 1 and 2 shall not take effect until six months shall have elapsed, counting from the day on which the customs duties law comes into force.

ART. 85. The imperial ordinance No. 385 of the thirtieth year of Meiji shall be abolished from the day on which the entire portion of the present regulations shall be enforced.

The imperial ordinance No. 385 relates to the certification of original places of produce or manufacture of imported goods to enable them to enjoy the benefit of the conventional tariff.

## NEW CUSTOMS FEES.

By ordinance No. 34 of the treasury department, a new schedule of customs fees has been announced to be enforced on and after August 4 of this year.

Fees for overtime service on ordinary days:	Yen.
From 4 p. m. to 6 p. m. ....	30 = \$14.94
From 4 p. m. to 12 p. m. ....	90 = 44.82
From 4 p. m. to past 12 p. m. ....	190 = 94.62
From dawn to 10 a. m. ....	40 = 19.92
(Special arrangement for cases of service to be continued over night).	
Fees for special service on holidays and Sundays:	
From 10 a. m. to 4 p. m. ....	50 = 24.90
From 10 a. m. to 6 p. m. ....	80 = 39.84
From 10 a. m. to 12 p. m. ....	140 = 69.72
From 10 a. m. to past 12 p. m. ....	240 = 119.52
From dawn to 10 a. m. ....	40 = 19.92
(Special arrangement for cases of service to be continued over night.)	
Fees for over-time service on ordinary days and special services on holidays and Sundays at customs branch offices:	
From dawn to sunset.....per hour or fraction..	2 = .99
From sunset to dawn.....do.....	3 = 1.49
Fees for lading, unlading, delivery, acceptance, or forwarding on ordinary days:	
From sunset to dawn.....per hour or fraction..	3 = 1.49
Fees for lading, unlading, delivery, acceptance, or forwarding on customs holidays and Sundays:	
From dawn to sunset.....per hour or fraction..	2 = .99
From sunset to dawn.....do.....	3 = 1.49
Fees for lading, unlading, delivery, acceptance, or forwarding on ordinary days at customs branch offices:	
From sunset to dawn.....per hour or fraction..	1½ = .74
Fees for lading, unlading, delivery, acceptance, or forwarding on holidays and Sundays at the same:	
From dawn to sunset.....per hour or fraction..	1 = .49
From sunset to dawn.....do.....	1½ = .74
Fees for inspection outside the compounds of customs or customs branch offices:	
Per hour or fraction .....	3 = 1.49
(When traveling expense is involved the same shall be borne by the applicant.)	
Fees for permission to visit a noncustoms port:	
Per visit .....	10 = 4.98
Fees mentioned in article 76 of the customs tariff operation rules:	
(1) Certificate .....	2 = .99
(2) Daily export and import returns .....	20 = 9.96
(3) Other returns relating to ships and goods .....	0½ = .24
Article 76 of the operation rules states: "Those who wish to obtain from customs a certificate or returns pertaining to ships or goods must pay fees."	

## JAPANESE BONDED WAREHOUSES, 1897.

## CHAPTER I.—GENERAL RULE.

ART. I. Bonded warehouses are the place where imported goods are to be deposited without paying customs duty.

ART. II. While the goods remain in the bond they are not considered to have been imported for consumption.

ART. III. For the goods in bond, customs duty shall be payable upon their quality and quantity at the time of admission into the warehouse.

ART. IV. Goods to be conveyed to or to be transported from the warehouses shall follow the route indicated by a special order from the authorities.

ART. V. Classification of merchandise which may be allowed to be deposited in bond will be determined by a special order by the minister in charge.

ART. VI. Bonding of imported goods shall be subject, besides the present law, to the rules and regulations of the imperial customs.



ART. VII. The goods deposited in the bonded warehouse shall not remain therein a longer term than one year.

ART. VIII. In case of removal of goods from a bonded warehouse to another the time of their term shall be reckoned from the date of their first warehousing entry.

ART. IX. In case of transport of bonded goods the owner may be ordered to deposit with the authorities the amount of money corresponding to the duties payable upon such goods. In case of such goods not reaching their destination within a year from the date of landing, customs duties will be levied upon the same.

#### CHAPTER II.—GOVERNMENT BONDED WAREHOUSE.

ART. X. A warrant will be issued against the deposit of goods in the Government bonded warehouse.

ART. XI. The warrant referred to in the preceding article may be transferable by indorsement.

ART. XII. In the event of the loss of a warrant a notice must be given to the proper authority. A fresh document will be issued after the last warrant has been declared null and void by the court, upon the application of the owner, according to the procedure of civil law.

ART. XIII. If anyone brings the warrant for which the notice of loss has been given according to the preceding article, the authorities, pending the determination of the legal ownership thereof between the bearer and the former possessor, who gave notice of its loss, shall stop delivery of the goods in question.

ART. XIV. No delivery of goods shall take place without the production of the warrant.

ART. XV. In the event of disputes respecting the right of ownership of the goods the delay of storage of the same for a further period may be granted upon application.

ART. XVI. If the goods should not be cleared within the period of one year or within such extension of it specially granted by the authorities, the latter will give notice by advertisement that such goods are unclaimed, stating their nature, quantity, number, and marks.

If from the date of this notice no claim be made within six months the authorities will proceed to the sale of the goods by public auction.

All duties, charges due upon the goods, together with the expenses of the sale and notification of the same, will be paid out of the proceeds, and the balance, if any, will be reserved for the party or parties to whom the goods belong.

ART. XVII. In the event of any article placed in the bonded warehouses becoming putrid or otherwise offensive, notice will be given by the authorities to the owner ordering the removal of the same within a certain period.

If within the period of such notice the same be not taken away the authorities will order to destroy the same. In case of urgent necessity the latter may do so before the expiration of the term stated in the notice.

For the goods destroyed no customs duties will be levied.

#### CHAPTER III.—PRIVATE BONDED WAREHOUSE.

ART. XVIII. The Government may authorize bonded warehouse by private undertaking.

ART. XIX. Specially authorized private bonded warehouses are under the supervision of the authorities.

ART. XX. The proprietors of private bonded warehouses shall have to guarantee the payment of customs duties on the goods stored therein; they are responsible for safe custody of the same, and also for the loss or damages of the goods either through convulsion of the elements or any other causes.

ART. XXI. They shall also deposit with the authorities a sum of money or Government bonds, the amount of which will be determined by the Government, as a guarantee for the payment of customs duties.

ART. XXII. No goods belonging to its proprietor can be stored in a private bonded warehouse.

ART. XXIII. The goods stored in private bonded warehouses are not allowed to remain therein for a longer term than one year; if they should not be cleared within that period the authorities will order to pay customs duties.

ART. XXIV. Internal regulations of private bonded warehouses, as well as scale of warehouse charges, must receive previous approval of the authorities.

ART. XXV. At any time and place the Government officers may inspect goods in custody of private bonded warehouses and examine books and documents relating to their transactions. The goods in transit shall also be subject to this rule.

ART. XXVI. The special authorization for keeping a private bonded warehouse shall come to an end in one of the following cases:

1. When a private bonded warehouse will cease to exist.
2. At the death of its proprietor.
3. When the proprietor or company shall be declared bankrupt.
4. At the expiration of the term of the special authorization.
5. When the special authorization will be withdrawn by the Government.

ART. XXVII. When in either of the above cases private bonded warehouses come to an end the authorities will give public notice to the owners of the goods in bond. The latter shall then be required to take delivery of the goods within certain period determined by the authorities, unless and provided that there be a successor who desires to take over the business of the said private bonded warehouse within a month. If the goods should not be cleared within such a time as notified by the authorities, they will be removed by the authorities at the expense of the owners, either to the Government bonded warehouse or to another private bonded warehouse.

ART. XXVIII. The proprietor of private bonded warehouse for which the license has expired shall still be liable to any consequences until the goods shall be cleared.

ART. XXIX. In the case stated in Article XXVII, owners of goods which have been removed by the authorities to any other bonded warehouse shall be required to observe all the rules and regulations relating thereto.

ART. XXX. The authorization to keep private bonded warehouses shall be withdrawn by the authorities in one of the following cases, viz:

1. When a private bonded warehouse infringes laws, regulations, and special instructions relating thereto.
2. When there exists doubt as to the solidity of proprietors' security of paying customs duties.
3. When he is convicted of a crime.

#### CHAPTER IV.—PENALTIES.

ART. XXXI. No bonded goods can be removed from the warehouse without the permission of the authorities; in case of infringement of this article the goods will be confiscated to the Government. In the event of the goods being already transferred or sold, the offender shall be liable to a fine equal to the value of the goods.

ART. XXXII. In case of infringement of Article IV of the present law, the offender shall be liable to the same penalty. No goods can be deposited into a bonded warehouse without permission of the authorities; the offender shall be liable to a fine of not less than 3 and not exceeding 30 yen.

ART. XXXIII. In case of enforcing the scale of warehousing charges and the regulations relating to safe custody of goods, without the previous approval of the authorities, the offender shall be liable to a fine not less than 5 and not exceeding 50 yen.

ART. XXXIV. In case of infringement of Article XXII, the offender shall be liable to the same penalty.

Any one who refuses, obstructs, or attempts to avoid the examination of the goods, books, or documents relating to the goods bonded in a private warehouse by the officers authorized to do so, according to Article XXV, shall be liable to a fine not less than 2 yen and not exceeding 20 yen. If such offense be punishable by the criminal code, the case shall be dealt with accordingly. The present law comes into force on the first of July, 1897.

#### GENERAL OUTLINE OF THE NEW REGULATIONS FOR BONDING GOODS.

##### GENERAL REMARKS.

The new bonded warehouse law and regulations are quite distinct from the bonded regulations enacted in 1872 and which are still in force.

Owners of goods may, however, avail themselves of depositing their merchandise according to the new regulations in paying storage charges, scale of which is considerably lower than that of the old one.

The latter will still be applied to those goods which, either being unclaimed or the time being expired, are taken into the customs godown, according to the shed regulations.

According to the new rule, not only goods may be bonded in the customs or private bonded warehouse and stored therein with reduced storage charges for a period of one year, but also may be transported in bond or transferred from one place to another, even into the interior towns of the country, where private bonded warehouses may be authorized in future.

## I.—GOODS NOT ALLOWED IN BOND.

The undermentioned goods will not be received into the customs bonded warehouses, viz:

1. All goods free of duty.
2. Bulky or heavy articles.
3. Articles damaged or putrefied and those liable to damage or putrefaction.
4. Articles of explosive, inflammable, or otherwise dangerous nature.
5. Articles liable to cause damage to the building or to other merchandise.
6. Animals and plants.
7. Articles considered unhealthy.

## II.—FORMALITIES.

Owners of cargo wishing to store goods in the customs or private bonded warehouse must deliver to the customs authorities an application called "Entry in bond," setting forth particulars required in the form for which bonding permit will be issued.

As according to the new rule, the import duty being payable upon the quality and quantity of merchandise at the time of entry in bond, it is essential that invoices of goods should be annexed to the application. The goods are, therefore, subject to customs inspection and assessment of import duty before they are admitted into bond. The necessity of this formality arose from the fact that the amount of duty must be stated in the warrant in order to facilitate its circulation as a negotiable instrument.

## III.—TRANSPORTATION IN BOND.

Goods in bond may be transported either on sea or land with the sanction of the customs authorities. To obtain this permission, an application must be made to the customs, who may grant a transport permit.

Upon the arrival of goods at their destination, application for entry in bond, together with the transport permit, must be presented to the customs authorities of that locality.

Depositors of goods may transfer the same from one warehouse to another situated in the same locality by obtaining permission from the same authorities.

However, if the customs authorities deem it necessary, they may order a deposit of import duty before granting transport permit.

They may also send customs officers to accompany goods during transportation.

Upon the arrival of goods at their destination the duty will be refunded.

In the event of the nonarrival of goods at their destination within a year from the time of their first landing, or in case of their happening to be destroyed or to have perished en route, no deposit of duty will be refunded.

For reexport of goods in bond the formality is the same as used at present in similar cases.

## IV.—INSPECTION AND SAMPLES FROM BOND.

Owners of goods may, with the permission of the customs authorities, inspect their merchandise stored in the bonded warehouse and also obtain samples. An application to that effect must be made to the chief of the warehouse department, who will deliver a permit for taking samples.

As the quantity of samples taken must be stated on the back of the warrant, the production of that document will be necessary.

## V.—WITHDRAWAL FROM BOND.

In order to withdraw from the bond either a part or the whole of the goods, the applicant must produce a warrant, together with an entry for import, the form of which is the same as used at present.

The delivery of goods can not be authorized, however, before the duties, storage charges, or other charges, if any, due upon the goods have been paid to the customs authorities.

In case of goods stored in a private bonded warehouse, upon the payment of import duty only, a delivery order will be granted.

## VI.—WARRANT.

The new warrant which will be issued will contain the following particulars: Nature of articles, mark, number, quantity, weight or measure, date of landing, date of entry in bond, name and address of owner, amount of import duty, storage charges.

The warrant may be made out in one or as many documents as the owner of goods may require. While, according to the old rule, a fee of 1 bu (31 sen  $\frac{1}{4}$ ) for each warrant was charged, a single warrant is given gratis to the depositor. In case of requiring warrants in several documents, a small fee is charged for the application form.

Under the old régime, if part of goods was withdrawn from bond, such portion was to be written off from the warrant, but the present system requires that in such case application for a fresh warrant must be made.

The warrant being transferable by indorsement, no delivery of goods can take place without its production.

In case of loss of a warrant the owner must give at once a written notice to the customs authorities, so as to enable them to stop delivery of goods.

#### VII.—OPENING HOURS OF BONDED WAREHOUSE.

Formalities relating to bonding must be made during the usual business hours of the customs, but bonded warehouses will be open daily from sunrise to sunset, excepting on Sundays and such public holidays as may be publicly announced.

#### VIII.—FEES.

A fee of 30 sen is required for the following documents: Application for warrant in several documents and for reissue of warrant.

The fee will be 20 sen for the following: Application for entry in bond, for transportation in bond, for transfer in bond, for reexport, and for extension of the time of remaining in bond.

For special permission to open customs bonded warehouse on Sundays and customs holidays, 1 yen for every hour.

The customs authorities will not receive the above-stated fees in cash; the applicants are required to affix to the application form registration stamps corresponding to the amount of fees.

For any further information respecting the formalities for bonding goods, apply to the customs authorities.

Application forms relating to bonding goods and issued under the authority of the imperial customs will be as follows: Entry in bond form No. 1, entry in bond form No. 2 (for goods transported or transferred), application for transport in bond, application for transfer in bond, reexport entry, import entry, application to obtain warrant in several documents, application for reissue of warrant, application for opening bonded warehouse, application for taking out samples from bond.

Permits to be issued are as follows: Permit for entry in bond, transportation permit, transfer permit, reexport permit, import permit, permit to open bonded warehouse, permit to take samples from bond.

#### *Tariff of storage charges of the customs bonded warehouse.*

No.	Articles.	Per cubic foot per month.	
		Japanese currency.	American currency.
GROUP I.— <i>Tissues.</i>		<i>Yen.</i>	
1	Blankets .....	0.015	\$0.074
2	Buntings .....	.020	.099
3	Camlets .....	.020	.099
4	Carpets and carpetings .....	.010	.049
5	Cloths, of wool and cotton .....	.010	.049
6	Cotton damasks .....	.040	.199
7	Cotton drills .....	.020	.099
8	Cotton duck .....	.020	.099
9	Cotton Italians .....	.015	.074
10	Cotton prints .....	.020	.099
11	Cotton satins .....	.015	.074
12	Cotton velvets or velveteens .....	.015	.074
13	Dimities .....	.020	.099
14	Elastic boot webbing .....	.010	.049
15	Flannels .....	.015	.074
16	Flannels, of wool and cotton .....	.020	.099
17	Gunny cloth .....	.010	.049
18	Handkerchiefs, of cotton .....	.010	.049
19	Italian cloth .....	.020	.099
20	Loadings .....	.030	.149

*Tariff of storage charges of the customs bonded warehouses—Continued.*

No.	Articles.	Per cubic foot per month.	
		Japanese currency.	American currency.
GROUP I.— <i>Tissues—Continued.</i>		Yen.	
21	Linen .....	.020	\$0.099
22	Mousseline de laine .....	.020	.099
23	Serges .....	.030	.149
24	Shirtings .....	.020	.099
25	Silk and cotton mixtures .....	.030	.149
26	Silk-faced cotton satins .....	.040	.199
27	Silk pongee, Chinese .....	.055	.274
28	Silk satins, Chinese .....	.025	.124
29	Taffachellase .....	.020	.099
30	Towels .....	.010	.049
	Traveling rugs:		
31	Wool and cotton .....	.015	.074
32	Woolen .....	.015	.074
33	Victoria lawns .....	.015	.074
34	Woolen and worsted cloths .....	.030	.149
35	Woolen table cloths or covers .....	.015	.074
GROUP II.— <i>Yarns, threads, and twines.</i>			
36	Cotton threads .....	.030	.149
37	Cotton yarns .....	.020	.099
38	Cotton yarn waste .....	.010	.049
39	Flax or linen yarns .....	.020	.099
40	Silk, raw and thrown .....	.110	.548
41	Twines .....	.020	.099
42	Woolen and worsted yarns .....	.020	.099
GROUP III.— <i>Clothing and accessories.</i>			
43	Shawls .....	.020	.099
	Undershirts and drawers:		
44	Cotton .....	.020	.099
45	Wool .....	.020	.099
46	Wool and cotton .....	.030	.149
GROUP IV.— <i>Comestibles.</i>			
47	Butter .....	.015	.074
48	Cheese .....	.010	.049
49	Coffee .....	.010	.049
50	Milk, condensed or desiccated .....	.015	.074
51	Pepper .....	.010	.049
GROUP V.— <i>Spirituous liquors.</i>			
52	Beer .....	.010	.049
53	Brandy .....	.010	.049
54	Champagne .....	.015	.074
55	Gin .....	10	.049
56	Port .....	10	.049
57	Whisky .....	10	.049
58	Wine .....	10	.049
GROUP VI.— <i>Tobacco.</i>			
59	Cigars and cigarettes .....	25	.124
60	Cigarettes, rolled in paper .....	15	.074
61	Tobacco, cut .....	15	.074
62	Tobacco, cut, in tins .....	35	.174
GROUP VII.— <i>Sugar.</i>			
63	Sugar .....	10	.049
	Sugar:		
64	Refined .....	10	.049
65	Rock candy .....	10	.049
GROUP VIII.— <i>Drugs, chemicals, and medicines.</i>			
66	Alum .....	10	.049
67	Antifebrin .....	25	.124
68	Antipyrine .....	190	.946
69	Betel nut .....	10	.049
70	Cassia and cinnamon bark .....	10	.049
71	Cassia and cinnamon oil .....	20	.099
72	Cloves .....	10	.049
73	Cutch and gambier .....	10	.049
74	Glycerine .....	10	.049
75	Gum arabic .....	10	.049
76	Iodine .....	20	.099
77	Lead, sugar of, or acetate of .....	180	.886
78	Potash, bromide of .....	20	.099

*Tariff of storage charges of the customs bonded warehouse—Continued.*

No.	Articles.	Per cubic foot per month.	
		Japanese currency.	American currency.
GROUP VIII.— <i>Drugs, chemicals, and medicines—Continued.</i>			
79	Quinine .....	20	\$.099
80	Rhubarb.....	10	.049
81	Saffron .....	50	.249
82	Soda, bicarbonate of.....	10	.049
GROUP IX.— <i>Dyes, colors, and paints.</i>			
83	Aniline dyes.....	20	.099
84	Bronze powder.....	10	.049
85	Indigo, dry.....	30	.049
86	Mangrove bark.....	10	.049
87	Paint in oil.....	10	.049
88	Paint in oil, in casks or barrels.....	40	.199
89	Safflower.....	20	.099
90	Sapanwood.....	10	.049
91	Varnish.....	15	.074
92	Varnish, Chinese.....	20	.099
93	Vermilion.....	20	.099
GROUP X.— <i>Metals and metal manufactures.</i>			
PART I.			
94	Capsules for bottles.....	10	.049
95	Clock springs.....	10	.049
	Files:		
96	In cases.....	160	.797
97	In kegs.....	20	.099
98	German silver.....	20	.099
99	Gold and silver plated ware.....	10	.049
100	Iron nails.....	10	.049
101	Iron wire, in kegs.....	10	.049
102	Lead pipes or tubes.....	10	.049
103	Lead sheet, in rolls.....	20	.099
104	Mercury or quicksilver.....	25	.124
105	Nickel.....	30	.149
106	Shots.....	20	.099
107	Tin plates, or tinned iron sheets.....	20	.099
108	Umbrella ribs.....	10	.049
109	Yellow metal and muntz metal, sheets and plates.....	30	.149
PART II.			
	Iron, mild steel, and steel:		
110	Bar.....	10	.049
111	Pig and ingot.....	5	.025
112	Rod.....	10	.049
113	Sheet and plate.....	10	.049
114	Wire, except those in kegs.....	15	.074
115	Lead, pig and ingot.....	10	.049
116	Tin, block and ingot.....	40	.199
GROUP XI.— <i>Clocks, scientific instruments, machinery, etc.</i>			
117	Accordions and concertinas.....	10	.049
	Clocks:		
118	Hanging.....	10	.049
119	Standing.....	15	.074
120	Instruments or apparatus, photographic.....	15	.074
121	Microscopes.....	60	.299
122	Musical boxes.....	35	.174
123	Photographic lenses, except those set in cameras.....	60	.299
124	Pianos.....	10	.049
125	Sewing machines.....	10	.049
126	Telescopes.....	20	.099
GROUP XII.— <i>Horns, tusks or teeth, hides or skins, and leather.</i>			
127	Bones, bull, ox, and cow.....	10	.049
128	Furs, pickled or salted.....	15	.074
129	Horns, bull or cow.....	10	.049
	Horns:		
130	Bull, ox, cow, and buffalo.....	10	.049
131	Deer.....	10	.049
132	Ivory or teeth, walrus or sea horse.....	35	.174
133	Ivory or tusks, elephant.....	50	.249
134	Japanned leather.....	30	.149
135	Leather.....	10	.049
136	Leather, sole.....	10	.049

*Tariff of storage charges of the customs bonded warehouse—Continued.*

No.	Articles.	Per cubic foot per month.	
		Japanese currency.	American currency.
GROUP XIII.—Glass and manufactures of.		Yen.	
137	Bottles, empty.....	10	\$0.049
138	Glass, looking.....	10	.049
139	Glass plate, silvered or otherwise.....	10	.049
140	Glasswares.....	10	.049
141	Glass, window.....	10	.049
GROUP XIV.—Oil and wax.			
142	Cattle's fat or grease.....	10	.049
143	Oil, olive.....	10	.049
144	Wax, paraffin.....	10	.049
GROUP XV.—Papers and stationery.			
145	Ink, printing.....	10	.049
	Paper:		
146	Chinese.....	10	.049
147	Hanging.....	10	.049
148	Printing.....	10	.049
149	Pencils.....	20	.099
150	Photographic or albumenized paper.....	195	.971
151	Sealing wax.....	10	.049
152	Strawboard.....	10	.049
GROUP XVI.—Miscellaneous.			
153	Asbestos.....	10	.049
154	Beltings of leather for machinery.....	15	.074
155	Bicycles and tricycles.....	20	.099
156	Canvas hose.....	10	.049
157	Cement, Portland.....	10	.049
158	Chinese hemp.....	10	.049
159	Cordage and ropes of flax, hemp, jute, Manila hemp, or China glass, for rigging.....	10	.019
160	Corks.....	10	.019
161	Cotton seeds.....	10	.019
162	Elastic cords and braids.....	20	.099
163	Electric-light lamps.....	10	.019
164	Emery cloths.....	10	.019
165	Glue, common.....	10	.049
166	Gypsum.....	10	.049
167	Hair oil.....	10	.049
168	India rubber and gutta-percha, in sheets.....	20	.099
169	India-rubber toys.....	10	.049
170	Malt.....	10	.049
171	Matting, cocoa.....	10	.049
172	Perfumed or toilet water.....	15	.074
173	Pottery.....	10	.049
174	Putty.....	10	.049
175	Rattans.....	10	.049
176	Sandalwood.....	10	.049
177	Shoe blacking.....	10	.049
	Soap:		
178	Toilet.....	10	.049
179	Washing, except soft soap.....	10	.049
	Timber:		
180	Ebony.....	10	.049
181	Santalum.....	10	.049
182	Woolen braids and cords.....	30	.149
GROUP XVII.—Precious articles.			
183	Aluminum.....	4 per cent ad valorem per month.	
184	Corals.....	Do.	
185	Foils, gold or silver.....	Do.	
186	Gold and silver, liquid.....	Do.	
187	Jewelry.....	Do.	
188	Musk.....	Do.	
189	Platinum.....	Do.	
190	Precious stones and pearls.....	Do.	
191	Threads, gold or silver.....	Do.	
192	Watches.....	Do.	
193	All other precious articles.....	Do.	

For the articles not enumerated above the rate of storage charges on similar articles will be applied.

Storage charges will be calculated every month. Any number of days less than fifteen will be charged as half a month, and when they exceed fifteen as a month.

Storage charges will be collected at the time of the delivery of goods from bond. When in the amount of storage charges the figures are extended to decimal rin the figure in that point will not be accounted for.

## JAPANESE HARBOR REGULATIONS FOR OPEN PORTS.

Minister Buck transmits from Tokyo, under date of July 15, 1898, official translation (in print) of the new harbor regulations promulgated by imperial ordinance, as follows:

### HARBOR REGULATIONS FOR THE OPEN PORTS.

#### ARTICLE I.

The limits of the under-mentioned ports open to foreign commerce are defined as follows:

*At Yokohama.*—The harbor limits are comprised within a line drawn from the Juniten (Mandarin Bluff) to the light-ship and thence due north to a point on the coast east of the mouth of the Tsurumigawa.

*At Kobe.*—The harbor limits are comprised within the area bounded by two lines, one drawn from the former mouth of the Ikutagawa due south and the other running in a northeasterly direction from the point of Wadanomisaki.

*At Niigata.*—The harbor limits are comprised within the arc of a circle, the center being the light-house and the radius being  $2\frac{1}{2}$  nautical miles.

*At Ebisuminato.*—The harbor limits are comprised within a mile drawn from Shiidomarimura to Teori-mura on the outside and a line drawn from Minatocho, the east shore of Lake Kamo, to Kamomura, on the northwest shore of the same on lake.

*At Osaka.*—The harbor limits are comprised within a line drawn from Tree Point, at the mouth of the Mukogawa, south by west and a line from the mouth of the Yamatogawa, the two lines cutting each other at a distance of 6 nautical miles from Tree Point and 5 nautical miles from the mouth of the Yamatogawa.

*At Nagasaki.*—The harbor limits are comprised within a line drawn from Kanzaki to Megami.

*At Hakodate.*—The harbor limits are comprised within a line drawn from a point off the coast one-half nautical mile south of Anama Point to a point on the east bank of the mouth of the Arikawa, Kami-isomura.

#### ARTICLE II.

Every vessel on entering a port shall hoist its ensign and its signal letters.

Regular mail packets may hoist the company's flag in lieu of the signal letters.

The ensign and signal letters or flag must not be lowered until the vessel's arrival shall have been duly reported to the harbor master.

Such report shall be made within twenty-four hours after arrival, Sundays and holidays excepted, and no customs facilities shall be extended to any vessel until such report shall have been made.

#### ARTICLE III.

Every master on arrival in port shall prevent all communication between his ship and other vessels or the shore until it shall have been admitted to "free pratique."

#### ARTICLE IV.

The harbor master's boat will be in attendance near the entrance of the harbor, and the harbor master will assign a berth to every ship on entering, which berth it must not leave without special permission, unless forced to do so. The harbor master may cause a vessel to change its berth should he consider it necessary.

#### ARTICLE V.

The harbor master shall always wear a uniform when on duty, and his boat shall carry a flag of the pattern hereto annexed.

The harbor master may, at any time, satisfy himself that his directions as regards anchorage, the movements of ships, and the proper condition of moorings are carried out.

#### ARTICLE VI.

No vessel shall anchor in the public fairway or otherwise obstruct free navigation. Vessels which have run out jib booms shall rig them in at the request of the harbor master if they obstruct free navigation.



## ARTICLE VII.

Every vessel either at anchor or under weigh within harbor limits shall carry between sunset and sunrise the lights required by the regulations for the prevention of collisions at sea.

## ARTICLE VIII.

When bad weather threatens or warning signals are exhibited, vessels shall immediately get ready one or more reserve anchors; and steamships shall, in addition, get up steam.

## ARTICLE IX.

Any vessel carrying explosives or highly inflammable materials in excess of ordinary requirements shall come to outside the harbor limits and there await the harbor master's orders. Such vessels while so waiting shall, between sunrise and sunset, fly at the foremast head the signal letter "B," and between sunset and sunrise shall hoist in the same place a red lantern.

No vessel shall ship or discharge any such materials except at such places as the harbor master may indicate.

## ARTICLE X.

Every ship which is laid up or undergoing repairs, and all yachts, storeships, lighters, boats, etc., shall be moored in special berths designated by the harbor master.

## ARTICLE XI.

In case of fire breaking out on board a ship within harbor limits, the ship's bell shall be rung until the arrival of assistance, and the signal letters "N M" shall be hoisted between sunrise and sunset, or a red lantern shall be continuously hoisted and lowered between sunset and sunrise.

If police assistance be required, the signal letter "G" shall be hoisted between sunrise and sunset, and between sunset and sunrise blue or flash lights shall be shown.

All discharging of firearms or letting off of fireworks within the harbor limits is forbidden without permission from the harbor master, except in such cases as above mentioned for the purpose of signaling.

## ARTICLE XII.

Any vessel arriving from a place which has been declared by an official declaration of the Imperial Government as being infected with an epidemic or contagious disease (such as cholera, smallpox, yellow fever, scarlet fever, pest), or on board of which any such disease shall have occurred during the voyage, shall come to outside harbor limits and shall hoist a yellow flag at the foremost head between sunrise and sunset, and shall show a red and a white light, one above the other, in the same place between sunset and sunrise. Such vessel must undergo inspection by the proper sanitary authorities.

The sanitary authorities shall, on approaching the vessel, be informed whether any cases of any such diseases have actually occurred during the voyage, and the nature of such diseases, in order that suitable precautions may be taken.

The said ship must not lower the yellow flag or the above-mentioned lights until it shall have been admitted to "free pratique;" neither shall any person land from it, nor shall any communication be held with other ships without the permission of the proper sanitary authorities.

The provisions of the preceding paragraphs apply to vessels anchored within harbor limits on board of which any of the above-mentioned epidemic or contagious diseases have broken out.

Such vessels must change their berth on receiving an order to that effect from the harbor master.

Any vessel arriving from a place infected with cattle disease or on board of which such disease has broken out during the voyage shall not land or tranship either the cattle, their dead bodies, skins, hides, or bones without the permission of the proper sanitary authorities.

## ARTICLE XIII.

No carcasses, ballast, ashes, sweepings, etc., shall be thrown overboard within harbor limits.

While taking in or discharging coal, ballast, or other similar materials the necessary precautions shall be taken to prevent their falling into the sea.

If any materials detrimental to the harbor shall have been thrown into the sea or shall have been allowed to fall in through negligence by any ship, they shall be removed by the ship upon receipt of an order to that effect from the harbor master, and if not so removed the harbor master may cause them to be removed at the ship's expense.

## ARTICLE XIV.

Any ship intending to leave port shall give notice at the harbor master's office and hoist the blue peter.

Steamers which have fixed dates of departure need only make one declaration for their arrival and departure.

## ARTICLE XV.

All wreckage or other substances which obstruct the public fairway in a harbor or its approaches must be removed by their owner within the time indicated by the harbor master. If this order is not complied with within the time specified by the harbor master, the harbor master may cause them to be removed or destroyed at the owner's expense.

## ARTICLE XVI.

A suitable and sufficient number of buoy moorings for regular mail steamers shall be provided by the harbor master's office. A prescribed fee shall be charged for the use of such moorings.

## ARTICLE XVII.

No chains, ropes, or other gear shall be attached to any light-ship, signal buoy, or beacon.

Any vessel running foul of or damaging a light-ship, buoy, beacon, jetty, or any other structure shall pay the necessary expenses for repairs or replacement.

## ARTICLE XVIII.

Any infringement of the provisions of the present regulations shall render the offender liable to a fine of not less than 2 yen (99 cents) and not exceeding 200 yen (\$99.60).

## ARTICLE XIX.

The master of a vessel shall also be held responsible for any fines, fees, or expenses which may be imposed or charged on or in respect of the vessel.

## ARTICLE XX.

No vessel shall be allowed to depart until all fines, fees, and expenses imposed or charged under these regulations shall have been paid, or until security therefor to the satisfaction of the harbor master shall have been deposited with the harbor master.

## ARTICLE XXI.

The word "harbor master" as used in these regulations is also meant to include the harbor master's assistants and deputies; and by the word "master" is meant any person in command of, or having the direction of, a ship, whatever his designation may be; and by the word "port" or "harbor," is meant one of the ports or harbors enumerated in Article I of these regulations.

## ARTICLE XXII.

A portion of each harbor shall be reserved as a man-of-war anchorage.

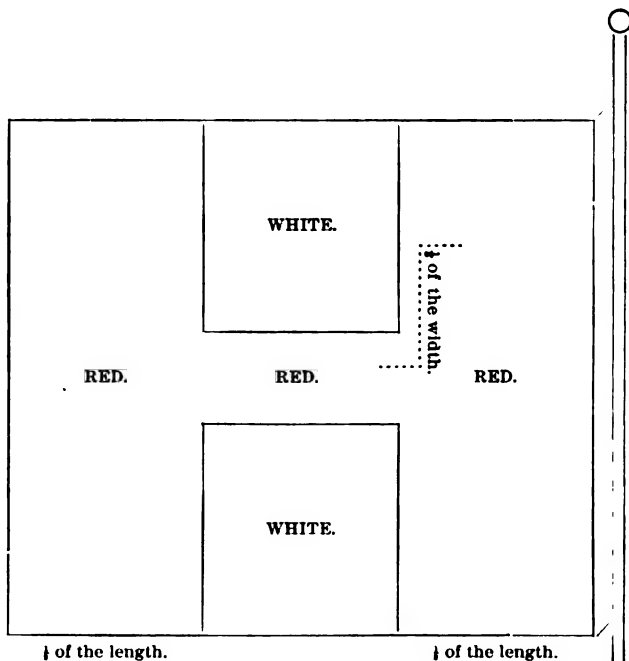
## ARTICLE XXIII.

The only provisions in these regulations which shall apply to men-of-war are those contained in Articles IV, VI, XII, and XXI, and in the first and second paragraphs of Article XIII.

## ARTICLE XXIV.

The time when, and the localities where, these regulations are to come into operation shall be notified by the minister of communications. The minister of communications shall also issue detailed rules for the due enforcement of these regulations.

*Flag prescribed in Article V.*



## KOREA.

The Korean customs is under the control of a staff of foreign officials borrowed from the Imperial Chinese customs service.

For the past fourteen years customs offices have been maintained at the ports of Chemulpo, Fusan, and Gensan, besides the head office at Seoul.

At present two new ports are now being opened to trade—Mokpo, in the rich agricultural province of South Chulla in the southern part of the Korean Peninsula, and midway between Fusan and Chemulpo; and Chenampo in the north, near the large city of Pengyang.

The customs service is a most excellent one as at present organized. There are few printed regulations to be had. I inclose a printed copy of the Provisional Customs Regulations still in force, and I have had a copy made of the tariff as laid down in the treaty between Great Britain and Korea, which is still followed with a few minor alterations.

HORACE N. ALLEN,  
*Consul-General.*

SEOUL, *September 27, 1897.*<sup>1</sup>

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*Import tariff.*

CLASS I.—*Duty-free goods.*

Agricultural implements.  
Books, maps, and charts.  
Bullion, being gold and silver, refined.  
Coins, gold and silver.  
Fire engines.  
Models of inventions.  
Packing bags, packing matting, tea lead, and ropes for packing goods.  
Plants, trees, and shrubs, all kinds.  
Samples in reasonable quantities.  
Scientific instruments, as physical, mathematical, meteorological, and surgical instruments, and their appliances.  
Travelers' baggage.  
Type, new and old.

CLASS II.—*Five per cent ad valorem.*

Alum.  
Anchors and chains.  
Bamboo, split or whole.  
Bark for tanning.  
Beans, peas, and pulse, all kinds.  
Bones.  
Brick and tiles.  
Camphor, crude.  
Coal and coke.  
Cotton, raw.  
Drugs and medicines, all kinds.  
Fruits, fresh, all kinds.  
Fish, fresh.  
Flax, hemp, and jute.  
Flints.  
Flour and meal, all kinds.  
Glue.  
Grain and corn, all kinds.  
Guano and manures, all kinds.  
Hides and skins, raw and undressed.  
Horns and hoofs, all kinds not otherwise provided for.  
Kerosene or petroleum and other mineral oils.  
Lanterns, paper.  
Lime.  
Matches.  
Matting, floor, Chinese and Japanese, color, etc., common qualities.

CLASS II.—*Five per cent ad valorem*—Continued.

Meat, fresh.  
Metals, all kinds, in pig, block, ingot, slab, bar, rod, plate, sheet, hoop, strip, band, flat T, angle iron, and old and scrap iron.  
Oilcake.  
Oil, wood.  
Paper, common qualities.  
Pepper, unground.  
Pitch and tar.  
Rattans, split or whole.  
Scales and balances.  
Seed, all kinds.  
Soap, common qualities.  
Soy, Chinese and Japanese.  
Twine and thread, all kinds excepting silk.  
Umbrellas, paper.  
Vegetables, fresh, dried, and salted.  
Wool, sheep's, raw.  
Yarn, all kinds in cotton, wool, hemp, etc.  
All unenumerated articles, raw or unmanufactured.

CLASS III.—*Seven and one-half per cent ad valorem.*

Beverages, such as lemonade, ginger beer, soda and mineral waters.  
Blankets and rugs.  
Buttons, buckles, hooks and eyes, etc.  
Candles.  
Canvas.  
Carpets, of jute, hemp or felt, patent tapestry.  
Cement, as Portland and other kinds.  
Charcoal.  
Chemicals, all kinds.  
Clothing and wearing apparel, all kinds, hats, boots, shoes, etc.  
Cocoons.  
Cordage and rope, all kinds and sizes.  
Cotton manufactures, all kinds.  
Cotton and silk mixtures, all kinds.  
Cotton and woolen mixtures, all kinds.  
Dyes, colors, and paints, paint oils, and materials used for mixing paints.  
Earthenware.  
Fans.  
Feathers.

<sup>1</sup> Corrected to March, 1900.

*Import tariff—Continued.***CLASS III.—Seven and one-half per cent ad valorem—Continued.**

Felt.  
Fish, dried and salt.  
Floor rugs, all kinds.  
Foil, tin, copper, and all other kinds, except gold and silver.  
Fruit, dried, salted, or preserved.  
Gamboge.  
Glass (window), plain and colored, all qualities.  
Grass cloth and all textiles in hemp, jute, etc.  
Hair, all kinds, except human.  
Hides and skins, tanned and dressed.  
Isinglass, all kinds.  
Lamps, all kinds.  
Leather, all ordinary kinds, plain.  
Linen, linen and cotton, linen and woolen, linen and silk, mixtures grey, white, or printed.  
Matting, superior qualities, Japanese "tatamis," etc.  
Meats, dried and salted.  
Metals, all kinds, in pipe and tube, corrugated or galvanized, wire, steel, tin plates, nickel, platinum, quicksilver, German silver, tuteng or white copper, yellow metal, unrefined gold and silver.  
Metal manufactures, all kinds, as nails, screws, tools, machinery, railway plant, and hardware.  
Mosquito netting, not made of silk.  
Needles and pins.  
Oil, vegetable, all kinds.  
Oilcloth and floor cloth, all kinds.  
Paper, all kinds not otherwise provided for.  
Planks of soft wood.  
Porcelain, common qualities.  
Resin.  
Salt.  
Sapan wood.  
Sea products, as seaweed, bêche de mer, etc.  
Silk, raw, reeled, thrown, floss, or waste.  
Silk manufactures, not otherwise provided for.  
Spectacles.  
Spirits, in jars.  
Stationery and writing materials, all kinds, blank books, etc.  
Stones and slate, cut and dressed.  
Sugar, brown and white, all qualities, molasses, and sirups.  
Sulphur.  
Table stores, all kinds, and preserved provisions.  
Tallow.  
Tea.  
Umbrellas, cotton.  
Umbrella frames.  
Varnish.  
Vermicelli.  
Wax, bees' or vegetable.  
Wax cloth.  
Wood and timber, soft.  
Woolen manufactures, all kinds.  
All unenumerated articles, partly manufactured.

**CLASS IV.—10 per cent ad valorem.**

Beer, porter, and cider.  
Camphor, refined.  
Carmine.  
Carpets, superior qualities, as Brussels, Kidderminster, and other kinds not enumerated.  
Clocks, and parts thereof.  
Clothing, made wholly of silk.  
Confectioneries and sweetmeats, all kinds.  
Explosives used for mining, etc., imported under special permit.  
Foil, gold and silver.  
Furniture, all kinds.  
Glass (plate) silvered or unsilvered, framed or unframed.  
Glassware, all kinds.  
Hair, human.  
India-rubber, manufactured or otherwise.  
Lacquerware, common.  
Leather, superior kinds, or stamped, figured, or colored.  
Leather manufactures, all kinds.

Foreign ships, when sold in Korea, will pay a duty of 25 cents per ton on sailing vessels, and 50 cents per ton on steamer.s

**CLASS IV.—10 per cent ad valorem—Continued.**

Materials for seals, etc.  
Mosquito netting, made of silk.  
Music boxes.  
Musical instruments, all kinds.  
Paper, colored, fancy, wall, and hanging.  
Photographic apparatus.  
Pictures, prints, photographs, engravings, all kinds, framed or unframed.  
Planks, hardwood.  
Porcelain, superior qualities.  
Saddlery and harness.  
Silk thread, or floss silk, in skein.  
Silk manufactures, as gauze, crepe, Japanese amber lustrings, satins, satin damasks, figured satins, Japanese white silk.  
Soap, superior qualities.  
Sugar candy.  
Telescopes and binocular glasses.  
Tooth powder.  
Trunks and portmanteaus.  
Umbrellas, silk.  
Vermillion.  
Watches, and parts thereof, in common metal, nickel, or silver.  
Wines, in wood or bottle, all kinds.  
Wood or timber, hard.  
All unenumerated articles, completely manufactured.

**CLASS V.—Twenty per cent ad valorem.**

Amber.  
Arms, firearms, fowling pieces, etc., imported under special permit.  
Artificial flowers.  
Birds' nests.  
Carpets, velvet.  
Carriages.  
Cochineal.  
Coral, manufactured or otherwise.  
Embroideries in gold, silver, or silk.  
Enameled ware.  
Fireworks.  
Furs, superior, as sable, sea otter, seal, otter, beaver, etc.  
Ginseng, red, white, crude and clarified.  
Hair ornaments, gold and silver.  
Incense sticks.  
Ivory, manufactured or otherwise.  
Jade ware.  
Jewelry, real or imitation.  
Lacquerware, superior.  
Musk.  
Pearls.  
Perfumes and scents.  
Plate, gold and silver.  
Precious stones.  
Rhinoceros horns.  
Scented wood, all kinds.  
Spices, all kinds.  
Spirits and liqueurs, in wood or bottle, all kinds.  
Tobacco, all forms and kinds.  
Tortoise shell, manufactured or otherwise.  
Velvet, silk.  
Watches and parts thereof, in gold and gilt (now reduced to 10 per cent).  
Works of art.

**CLASS VI.—Prohibited goods.**

Adulterated drugs or medicines.  
Arms, munitions, and implements of war, as ordnance or cannon, shot and shell, firearms of all kinds, cartridges, side arms, spears or pikes, saltpeter, gunpowder, gun cotton, dynamite, and other explosive substances.

(The Korean authorities will grant special permits for the importation of arms, firearms, and ammunition for purposes of sport or self defense on satisfactory proof being furnished to them of the bona fide character of the application).

Counterfeit coins, all kinds.  
Opium, except medicinal opium.

*Export tariff.*

Bullion, being gold and silver, refined; coins, gold and silver, all kinds; plants, trees, and shrubs, all kinds; samples, in reasonable quantities, and travelers' baggage, are free. All other native goods or products will pay an ad valorem duty of 5 per cent.  
The exportation of red ginseng is prohibited.

## PROVISIONAL CUSTOMS REGULATIONS OF KOREA.

The custom-house is open for the transaction of business daily from 10 a. m. to 4 p. m., except on Sundays and the following customs holidays:

First moon, first, second, and third days; first moon, fifteenth day; fifth moon, fifth day; seventh moon, twenty-fifth day; eighth moon, fifteenth day; twelfth moon, thirtieth day; Christmas Day; first of January.

The hours for examination of cargo are from 8 a. m. to 5 p. m.

All applications and letters relating to customs business must be addressed to "The commissioner of customs."

## A.—FOR GUIDANCE OF SHIPMASTERS AND AGENTS OF VESSELS.

*1. Entry at the custom-house.*

Within forty-eight hours after arrival (Sundays and customs holidays not counted) the master or commander of a vessel entering a treaty port of Korea<sup>1</sup> shall present to the customs authorities the receipt of the consul of his vessel's nationality, showing that he has deposited his ship's papers at the consulate. If there be no consul of the vessel's nationality at the port, then such of the ship's papers as would otherwise be required to be deposited at the consulate must be handed to the commissioner of customs.

The master will then enter his vessel at the custom-house by handing in a report of entry (stating the nationality, name, and registered tonnage of the vessel, name of master, number of passengers, and the port or ports from which she comes), an import manifest, and, if the vessel possesses such a document, a tonnage dues certificate.

*2. The import manifest.*

The import manifest must contain a full, true, and particular account of the cargo on board (i. e., marks, and number of packages and their contents, and the names of consignees), divided under the names of the ports where it was shipped. The master must certify the correctness of the manifest and sign his name to it.

For presentation of a false manifest the master of a vessel is liable to the fine by treaty prescribed; but if any unintentional error is discovered, the master may correct his manifest within twenty-four hours of its being handed in (Sundays and customs holidays not counted) without payment of any fee. For any correction or addition made after twenty-four hours have elapsed, the fee prescribed by treaty shall be paid.

*3. Permit to break bulk.*

No cargo is to be discharged or removed from the hold until the vessel has been duly entered at the custom-house and the permit to break bulk obtained and exhibited to the customs officer on board. The hatches and ports may be sealed by the customs officers during nonworking hours, and the master will be held responsible for such seals being kept intact.

*4. Working hours and special permits.*

The discharge and shipment of cargo may go on between the hours of sunrise and sunset, except on Sundays and customs holidays. For permission to work cargo between sunset and sunrise, or on Sundays or holidays, special application must be made to the commissioner of customs, and the prescribed fees paid, namely:

On week days:

From sunset to midnight .....	\$5
From sunset to any hour after midnight .....	10

On Sundays and holidays:

From sunrise to sunset .....	20
From sunset to midnight .....	10
From sunset to any hour after midnight .....	20

If, on account of bad weather or other unavoidable cause, a special permit to work, though issued, is not availed of, no fee will be charged.

<sup>1</sup> The ports in Korea open to foreign trade are Seoul, Chemulpo, Fusan, Genaan, Peng-yang, Sung-chin, Kuhn-san, and Masampo.

### 5. *Tonnage dues.*

Vessels not provided with unexpired tonnage dues certificates must pay tonnage dues on entering at the custom-house. The customs authorities may refuse to issue permits to land or ship cargo until the vessel's tonnage dues are paid.

### 6. *Vessels entering port for shelter, etc.*

Any vessel coming into port for shelter only, or for necessary supplies, or not remaining in port over forty-eight hours (exclusive of Sundays and holidays), if she does not open hatches nor engage in trade, will not be required to enter at the custom-house or pay tonnage dues. If she is kept in port by stress of weather, or to obtain supplies, or execute repairs, beyond forty-eight hours, the master must make a special report of the circumstances to the commissioner of customs.

### 7. *Clearance of vessels.*

When the master of a vessel wishes to clear he must hand in to the customs office an export manifest, giving nationality, name, and destination of his vessel, and containing a full, true, and particular account of the cargo taken on board at this port (marks, number, and contents of packages), divided according to the places for which it is destined. The manifest being found in accordance with the export applications, and the vessel's dues and duties having been paid (or the bond of the agents accepted by the commissioner), the consul's receipt for the ship's papers will be handed back to the master, and a "clearance" and "tonnage dues" certificate issued.

### 8. *Vessels cleared and not leaving port must reenter.*

A vessel which, having once cleared, waits to take in more cargo, must reenter at the custom-house; as must also any vessel which remains in port more than forty-eight hours after clearing—unless she be detained by stress of weather or by accident, in which case the master must make special report of the circumstances to the commissioner of customs.

### 9. *Treatment of articles landed from vessels requiring repairs.*

Cargo, ship's stores, and gear may be landed from a vessel requiring repairs (if this be necessary for the execution of the repairs) on a duly executed bond being given to the commissioner of customs, engaging that the articles thus landed shall be reshipped within a (reasonable) fixed time, and that any articles sold, or removed from the place of storage except for reshipment, shall pay import duty at tariff rates on the value determined in the usual manner.

The application to land articles under these conditions must state in detail the different articles to be landed. Such articles must be stored in a place approved by the commissioner of customs, and shall remain under his supervision; all charges for storage, insurance, etc., being borne by the applicants.

### 10. *Special facilities may be granted to steamers.*

In order to expedite the transaction of business, the commissioner of customs may, on application from the master or agents, grant permission to steamers to discharge the whole of their cargo (except munitions of war and contraband articles), as described in the import manifest, into the customs sheds, subject to the separate customs shed regulations; and may clear such steamers without previous payment of import duties.

All goods thus landed on a general discharge permit, and not applied for by the consignees within ten days after landing, will be removed by the customs authorities to the customs warehouse, subject to the warehouse regulations.

General permission to land cargo into any other place than the customs sheds will be granted only on conditions which shall satisfy the commissioner of customs and guarantee the security of the revenue.

Any breach of customs regulations on the part of a vessel to which a general discharge permit has been granted will lead to the withdrawal of such permit, and to the refusal of similar permits in the future to such vessel, until the consul of the offender shall have dealt with the offense, or caused the master or agents to give sufficient security for the penalty involved.

Goods landed on a general discharge permit must afterwards be applied for in detail, and cleared at the custom-house in the manner set forth in Part B of these regulations.

## B.—FOR GUIDANCE OF IMPORTERS AND SHIPPERS.

*1. Import applications.*

Importers of goods must make application to the commissioner of customs for permission to land. This application must state the name of the applicant, the date, name of importing vessel, place from which the goods are brought, marks, number of packages, description of goods, quantity, and value. It must be signed by the applicant and declared to be a true description of the goods and their values, and, if required by the customs, an invoice covering the goods named in it must be produced. If no invoice is produced when called for, the goods may be landed on payment of double the tariff duty, the extra duty to be refunded when the invoice is produced or its absence satisfactorily accounted for.

*2. Permits to land.*

When a permit to land has been obtained, it must be presented to the customs officer on board the vessel, and the goods named in it may be landed at the customs jetty, or other authorized landing place, and taken to the customs sheds, for other place approved by the commissioner, for examination.

*3. Cases of disputed value.*

If the declared value of goods is found by the customs examiner to be too low, the commissioner of customs may call upon the applicant to pay duty on the value fixed by the examiner; but should the applicant be dissatisfied with the customs appraisal, he may within twenty-four hours (Sundays and holidays not counted) state his objections to the commissioner of customs and appoint an appraiser of his own to value the goods. The commissioner will then, without unnecessary delay, either assess the duty on the value named by the applicant's appraiser, or purchase the goods at that value plus 5 per cent. In the latter case the purchase money will be paid to the applicant within five days from the day on which he has declared the value determined by his own appraiser. The purchase of the goods by the customs will not debar the commissioner from proceeding against the applicant for signing a false declaration with intent to defraud the revenue.

*4. Payment of duty, etc.*

The amount of duty having been determined, a duty memorandum will be issued to the applicant, who shall pay the amount named in the memorandum to the customs banker. On production of the banker's receipt for the duty the customs will issue a release permit, authorizing the applicant to take away the goods. If the goods are from a Korean port they will be released on receipt of the requisite customs documents from the port of shipment—i. e., cargo certificate or exemption certificate.

*5. Deferred payment of import duty.*

Payment of import duty may be deferred on goods intended for reexportation, or on which the importer for any reason does not wish to pay the duty at once; provided application is made to store such goods in the customs warehouse under the warehouse regulations.

*6. Export applications.*

Exporters of goods must make application to the commissioner of customs for permission to ship. This application must state the name of the applicant, the date, name of exporting vessel, destination of goods, marks, number of packages, description of goods, quantity, and value. It must be signed by the applicant, and declared to be a true description of the goods and their values.

*7. Examination of exports.*

The goods must be brought to the customs godown or examination shed for examination. Cases of disputed value will be dealt with as provided for in paragraph 3.

*8. Payment of duty—shipment.*

The duty having been assessed, a duty memorandum will be issued, which the applicant must take to the customs banker and pay the amount of duty named



therein. On production of the banker's receipt for the duty the customs will issue a permit to ship, which is to be taken, with the goods, to the vessel by which they are to be exported.

If the goods are for a Korean port the commissioner may either accept a bond for the export duty or may require its payment. On receipt of a certificate from the commissioner of customs at the port of destination that the goods have been landed there the bond, or the amount of duty paid, as the case may be, will be handed back to the shippers.

#### *9. Claims for refund of duties.*

Claims for refund of duties paid in excess will be entertained only when made within thirty days of the date of payment.

#### *10. Transshipment.*

For permission to transship cargo application must be made to the commissioner of customs. Such application must state the name and source of the import vessel, the name and destination of the export vessel, and the marks, number of packages, and general description of goods.

#### *11. Reexport.*

Applications for permission to reexport goods must give all the particulars required in an export application, and must state, in addition, the name of the vessel by which the goods were imported, the date of importation, and the amount of import duty paid. The goods must be brought to the custom-house for examination; and if the original packages remain intact, and the goods are in accordance with those originally imported, as shown by the customs records, a permit to ship will be issued. If destined for a Korean port, an exemption certificate will be issued, to exempt the goods from duty at the port of destination; if for a foreign country, a drawback will be given; provided, however, that reexportation takes place within thirteen months of the date of importation.

#### *12. "Shut-out" cargo.*

Cargo for which export permits have been issued, but which is not taken on board the vessel for which it was destined, must be brought to the custom-house for examination on being relanded, in order to obtain permission to ship by another vessel without further payment of export duty. No allowance will be made by the customs for shut-out cargo not thus brought back for examination; if application is made to ship it by another vessel it will be treated as an original application.

#### *13. Cargo boats to be registered.*

All cargo boats, whether owned by Koreans or foreigners, used in landing and shipping cargo, must be registered annually at the custom-house and have their registered numbers painted on them. No fee will be charged for such registration. Cargo may not be landed or shipped by other than registered cargo boats except by special permission of the commissioner of customs.

Issued by order of the Foreign Office, Seoul, September 6, 1887.

## PERSIA.

The Persian customs tariff determining the duty to be levied on goods imported by European merchants was settled by the treaty of Turcoman Chai, concluded between Russia and Persia, and signed on the 22d of February, 1828, after a war disastrous to the latter country. It is the third clause of this treaty, herewith following, which secures to foreigners trading with Persia the most-favored-nation treatment. Whether Persia has at any time since the date of the treaty ever made an attempt to have the provisions modified does not appear, but so far as my knowledge serves me I think not. At all events it is still in force, and all foreigners import and export their

goods at the stipulated ad valorem duty of 5 per cent. This is calculated on the invoices of the goods which are shown to the customs officials at the port of entry or departure. Some slight addition is made in relation to freight, but most of the extra details, which are taken into account under more highly organized administrations are omitted. It is pretty certain, too, that the Government does not realize the full benefit accorded to it by this moderate agreement.

The customs are farmed to the highest bidder—this year for about \$1,500,000; and the farmer, in order to protect his interests, both in the present and the future, makes out his return of revenue as low as possible. The present lease is the highest known for some years past. It must be understood that the above sum is the net amount payable to the treasury, and is exclusive of salaries and other expenses of collecting.

Native merchants do not come under the same schedule of duties as Europeans, and their goods are subjected to a further import when they reach the city of their destination. Generally speaking, however, the actual port or frontier duty would average about 5 per cent. In cases where the duty would be much higher than this, the importer takes means to have them entered in the name of some European merchant. By this species of fraud he is able to pass valuable goods on the lower scale. It is not too much to say that every conceivable device is practiced to pass goods through the custom-houses at the lowest possible cost.

The corruption of custom-house officials in Persia is proverbial, and it is doubtful whether the native traders are much better. It is almost impossible to ascertain, within any approach to the facts, what is actually either received or lost under this head of revenue in the course of a year. It is notorious, however, that if the Government undertook the management it would receive much less than now, and so the officials wisely abstain from any interference in the matter.

As the Government does not undertake the duty of collecting the customs it refrains from legislating or framing rules for the service, and leaves these for the farmer who must by some means make both ends meet. Moreover, regulations, if drawn up, have no permanent value, for the farmer may not hold his lease for more, or even for a whole year, and his successor would cancel them and provide a new set.

In order to protect the European trader from a second import duty after his goods have been passed through the custom-house at the port of entry, he is provided with a pass which protects them from further demands until they reach their final destination. These passes, however, are not given to the native merchant, and in the internal dues he can be made to supply the deficiency between the farmer's receipt and his liability to the Government.

Within the last twelve months there have been several changes in this department of the Government, and as each candidate has outbid his predecessor the revenue has been considerably increased.

The Persian Government never publishes statistics of any kind, so we have no means of observing the actual working of any department of the State. Our knowledge of what is going on has to be obtained from a variety of sources, and the reliability of the information has to be proved by a comparison of reports.

JOHN TYLER,  
Vice Consul-General, in Charge.

TEHERAN, September 25, 1897.

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## TRANSLATION OF TREATY CLAUSE.

In order to secure to the trade of the respective subjects (of Persia and Russia) the benefits which are the objects of the foregoing stipulations, it is agreed upon that merchandise imported into Persia or exported from that country by Russian subjects, and similarly the importation of Persian products into Russia by Persian subjects, whether by the Caspian or by the land frontier between the two States, as well as the Russian merchandise which Persian subjects export from the Empire by the same routes shall be, as in the past, subject to a duty of 5 per cent, collected once only, at the time of entry or departure, and shall not be liable to any other import. If Russia should consider it necessary to suspend these new regulations of the custom-house and the new tariffs, she nevertheless engages in such case that the above-mentioned duty of 5 per cent shall not be increased.

## PHILIPPINE ISLANDS.

[First order of the President.]

WAR DEPARTMENT, *Washington, July 13, 1898.*

The following order of the President is published for the information and guidance of all concerned:

“EXECUTIVE MANSION, *July 12, 1898.*

“By virtue of the authority vested in me as Commander in Chief of the Army and Navy of the United States of America, I do hereby order and direct that, upon the occupation and possession of any ports and places in the Philippine Islands by the forces of the United States, the following tariff of duties and taxes, to be levied and collected as a military contribution, and regulations for the administration thereof, shall take effect and be in force in the ports and places so occupied.

“Questions arising under said tariff and regulations shall be decided by the general in command of the United States forces in those islands.

“Necessary and authorized expenses for the administration of said tariff and regulations shall be paid from the collections thereunder.

“Accurate accounts of collections and expenditures shall be kept and rendered to the Secretary of War.

“WILLIAM MCKINLEY.”

Upon the occupation of any ports or places in the Philippine Islands by the forces of the United States the foregoing order will be proclaimed and enforced.

R. A. ALGER, *Secretary of War.*

[Second order of the President.]

TARIFF CIRCULAR, }  
No. 65. }

WAR DEPARTMENT,  
*Washington, May 5, 1899.*

The following order of the President is published for the information and guidance of all concerned:

“EXECUTIVE MANSION, *May 3, 1899.*

“By virtue of the authority vested in me as Commander in Chief of the Army and Navy of the United States, I hereby order and direct that, during the occupancy by the military authorities of the United States of the islands of the Philippine Archipelago and the island of Guam, said islands shall constitute a collection district for customs purposes. Manila shall be the chief port of entry. An officer of the Army shall be assigned to such port, who shall be the collector of customs of the islands and of the chief port, and shall have general jurisdiction over the collection of customs in the islands.

“The ports of Iloilo in the island of Panay, Cebu in the island of Cebu, and San Luis d'Apra in the island of Guam are hereby declared to be subports of entry, with such other subports as may be opened from time to time by order of the Secretary of War, and an officer of the Army shall be assigned to each of the subports as collector of customs, who shall have general jurisdiction of the collection of customs at such subport. He shall make weekly reports to the collector of customs of the islands at

the chief port of all collections and transactions over which he has jurisdiction, at the subport, with copies of all entries of merchandise duly certified.

"The Secretary of War shall appoint such civilian deputy collectors, inspectors, and other employees as may be found necessary.

"The collectors of subports shall deposit all moneys collected by them with the collector of the islands, and a receipt from the collector of the islands shall be taken in duplicate for all such deposits. All moneys collected at the chief port by the collector of customs for the islands, or transmitted to him by collectors at subports, shall be deposited with the treasurer of the islands.

"All questions arising in the administration of customs in the islands shall be referred to the collector of the islands for his decision, from which there shall be no appeal, except in such cases as may be referred by the collector of the islands to the Secretary of War.

"WILLIAM MCKINLEY."

This order will be duly proclaimed and enforced in the islands of the Philippine Archipelago and the island of Guam.

G. D. MEIKLEJOHN,  
*Acting Secretary of War.*

[Third order of the President.]

TARIFF CIRCULAR }  
No. 81. }

WAR DEPARTMENT,  
*Washington, July 8, 1899.*

The following Executive order and the rules for its enforcement are published for the information and guidance of all concerned. The "Customs tariff and regulations for the Philippine Islands" are hereby amended accordingly:

"EXECUTIVE MANSION,  
*Washington, D. C., July 8, 1899.*

"1. Officers of the customs in the Philippine Islands, ceded to the United States by Spain, may issue a certificate of protection entitling the vessel to which it is issued to the protection and flag of the United States on the high seas and in all ports, if the vessel is owned by—

"(a) A citizen of the United States residing in the Philippine Islands.

"(b) A native inhabitant of the Philippine Islands upon taking the oath of allegiance to the United States.

"(c) A resident of the Philippine Islands before April 11, 1899, hitherto a subject of Spain, upon abjuring his allegiance to the Crown of Spain and taking the oath of allegiance to the United States.

"2. The master and the watch officers of a vessel to which a certificate of protection is issued shall be citizens of the United States, or shall take the oath of allegiance to the United States, provided that the general commanding the forces of the United States in the Philippines may, in his discretion, in special cases waive this requirement in whole or in part.

"3. Such certificate of protection shall entitle the vessel to the same privileges and subject it to the same disabilities as are prescribed in Article XX of the Consular Regulations of 1896 for American or foreign built vessels transferred abroad to citizens of the United States.

"4. The form and manner of the issue of certificates of protection provided for in this order shall be prescribed by the Secretary of War.

"WILLIAM MCKINLEY."

#### REGULATIONS.

1. Officers of the customs in the Philippine Islands who shall be designated for the purpose by the general commanding the forces of the United States in the archipelago may issue certificates of protection to vessels which are not documented by law as vessels of the United States, but are by the law of nations entitled to the protection and flag of the United States.

2. Vessels to which these certificate may be issued are of three classes:

(a) A vessel owned by a citizen of the United States residing in the Philippines.

(b) A vessel owned by a native inhabitant of the Philippines who shall have taken the oath of allegiance to the United States before applying for such certificate.

(c) A vessel owned by a Spaniard resident of the Philippines before April 11, 1899, who shall have abjured his allegiance to the Crown of Spain and shall have taken the oath of allegiance to the United States before applying for such certificate.

3. It has been the practice of Congress in the case of accretions of territory to the United States to provide for the registration as vessels of the United States of vessels owned, on the date of the ratification of the treaty by which the territory has been acquired, by subjects, citizens, or residents of the territory acquired, and in the case of the Louisiana purchase, owned by citizens of the United States in the territory at that time. Officers of the customs, accordingly, will carefully distinguish on their books the following classes of vessels in the Philippines entitled to the protection and flag of the United States:

- (1) Vessels owned on or before April 11, 1899, by American citizens.
- (2) Vessels owned on or before April 11, 1899, by native inhabitants.
- (3) Vessels owned on or before April 11, 1899, by Spanish subjects, natives of the Peninsula, resident in the Philippines before that date.
- (4) Vessels acquired since April 11, 1899, by American citizens.
- (5) Vessels acquired since April 11, 1899, by native inhabitants.
- (6) Vessels acquired since April 11, 1899, by Spanish subjects, natives of the Peninsula, resident in the Philippines before that date.

#### CLASS (a).

4. Vessels of class (a) will have been acquired by purchase by American citizens.

In such cases, before issuing a certificate, the officer of the customs shall require satisfactory proof that the applicant is a citizen of the United States. He shall also require the applicant to make oath of his citizenship and of the manner in which it was acquired.

He shall require the applicant to produce the bill of sale, with a copy of the same.

He shall satisfy himself that the sale is made in good faith, and if he is satisfied that the sale is fictitious or is for the purpose of securing the protection and use of the flag of the United States for a vessel owned by one who is not a citizen or does not intend to remain in allegiance to the United States, he shall refuse to grant the certificate.

If satisfied of the citizenship of the applicant and of the bona fides of the sale, he shall file the oath of citizenship and the copy of the bill of sale. He shall make record of the original bill of sale in his office, authenticate its execution, and deliver to the purchaser a certificate to that effect, certifying also that the owner is a citizen of the United States. (See form.)

#### CLASS (b).

5. Vessels of class (b) will be such as were owned by native inhabitants of the Philippines before the islands were ceded to the United States on April 11, 1899, or such as may have been or may be acquired by purchase since that date by such inhabitants.

In both such cases before issuing a certificate the officer of the customs shall require satisfactory proof that the applicant was a native inhabitant of the Philippines on April 11, 1899, and shall require him to take oath of allegiance to the United States in the presence of witnesses, native inhabitants of the islands.

In the case of a vessel owned by a native inhabitant before April 11, 1899, the officer of the customs shall require the applicant to surrender his former Spanish register or other marine document, if any, with a copy of the same. He shall file the copy, and, if desired, may return to the owner the original, indorsed with the statement of the owner's transfer of allegiance.

In the case of a vessel purchased since April 11, 1899, by a native inhabitant, he shall require the applicant to produce the bill of sale, with a copy of the same, and proceed as prescribed in the case of the sale of a vessel to an American citizen, satisfying himself of and certifying to the oath of allegiance, instead of the citizenship, of the applicant. (See form.)

#### CLASS (c).

6. Vessels of class (c) will be such as were owned by Spanish subjects, natives of the Peninsula, residents of the Philippine Islands before April 11, 1899, who may desire within one year from that date to take the oath of allegiance to the United States, or such as may have been or may be acquired by purchase since that date by such Spanish subjects.

In both such cases before issuing a certificate the officer of the customs shall require satisfactory proof that the applicant was a Spanish subject, native of the Peninsula,

and resident of the Philippines before April 11, 1899, and shall require him to take the oath of allegiance to the United States in the presence of witnesses.

In the case of a vessel owned by a Spanish subject before April 11, 1899, native of the Peninsula, the officer of the customs shall proceed as in the case of a vessel owned by a native inhabitant before April 11, 1899.

In case of a vessel purchased since April 11, 1899, by a Spanish subject, he shall require the applicant to produce the bill of sale, with a copy of the same, and proceed as prescribed in the case of the sale of a vessel to an American citizen, satisfying himself of and certifying to the oath of allegiance, instead of the citizenship, of the applicant. (See form.)

7. Before issuing the certificate the officer of the customs shall require the gross and net tonnage of the vessel to be ascertained, and shall insert the same in the description of the vessel in the certificate. The system of measuring gross and net tonnage in the United States is in most respects similar to that employed by other maritime nations. Officers of the customs may accordingly ascertain usually the particulars required from the foreign registers or other marine documents under which vessels have hitherto been navigating. The general commanding the forces of the United States in the Philippines may, on the application of a proper officer of the customs, waive this requirement in special cases, especially in the case of small vessels.

8. Before issuing the certificate the officer of the customs shall require the master and the watch officers of the vessel to take the oath of allegiance to the United States.

Evidence that the master or any of the watch officers is a citizen of the United States will be accepted in lieu of such oath on the part of said master or watch officer.

The general commanding the forces of the United States in the Philippines may, in his discretion, in special cases waive this requirement in whole or in part when the public interests shall not be endangered thereby.

Officers of the customs shall, wherever practicable, afford opportunities for the crew of a vessel to which a certificate has been issued to take the oath of allegiance to the United States.

9. Officers of the customs empowered by these regulations to issue certificates are instructed to prepare lists of vessels which have been certified to previously as sold to American citizens in the Philippines since July 1, 1898, and to communicate the substance of these regulations to such American owners. Such owners may be invited to comply with the provisions of these regulations in order to secure uniformity in the system of record, protection, and use of the American flag for vessels in the Philippines. Where such owners decline to comply, officers of the customs will note the reasons assigned and report the facts, through the usual official channels, to the War Department.

10. The general commanding the forces of the United States in the Philippines is authorized at any time, for sufficient cause, to cancel any certificate issued under these regulations or any certificate of American ownership heretofore issued by a consul of the United States in the Philippines, and the vessel for which such certificate was issued shall thereupon no longer be entitled to the protection and flag of the United States. He shall report his action in each such case to the War Department.

11. The officer of the customs shall not issue a certificate until he is satisfied by inspection that the vessel is engaged in legitimate trade; and any officer of the customs may at any time direct any examination of the owner, master, crew, passengers, cargo, or vessel which he may deem necessary to satisfy himself that the vessel is in legitimate trade and is entitled to the certificate.

12. The officer of the customs to whom the master of a vessel under the certificate herein provided may apply for a clearance to a foreign port shall advise the master of his duty to report to the consul of the United States at that port, if there be one.

13. Should any vessel to which a certificate is issued desire clearance for the United States, the proper officers of the customs shall advise the owner or master of the provisions of sections 2497, 4219, and 4225 of the Revised Statutes of the United States.

14. Each certificate of protection shall be signed by the general commanding the forces of the United States in the Philippines. It shall also be signed by the officer of the customs issuing it. A copy of such certificate shall be transmitted as soon as practicable by the officer of customs issuing it to the general commanding the forces of the United States in the Philippines, to be filed at headquarters.

As soon as practicable after the close of each month the general commanding the forces of the United States in the Philippines shall transmit to the War Department

an abstract of all certificates issued during the preceding month. Such abstract shall recite the following particulars:

- (1) Name of vessel.
- (2) Rig of vessel, whether steam or sail.
- (3) Gross tonnage.
- (4) Net tonnage.
- (5) Where built.
- (6) Year when built.
- (7) Name of owner.
- (8) Residence of owner.
- (9) Description of owner—whether American citizen, native inhabitant, or Spanish subject, native of the Peninsula, and resident of the Philippines on April 11, 1899.
- (10) Date of issue of certificate.
- (11) Owner of vessel on April 11, 1899, or note that the ownership is unchanged if the owner on that date is the same as the owner to whom the certificate is granted.
- (12) If the ownership has changed, statement whether the owner on April 11, 1899, was an American citizen, or a native inhabitant, or a Spanish subject, native of the Peninsula, and resident of the Philippines on that date.
- (13) Name of former owner in case of vessel acquired by purchase.
- (14) Residence of former owner.
- (15) Nationality of vessel before issue of certificate.

## FORM.

CERTIFICATE No....

Port of ....., *Philippine Islands.*

THE UNITED STATES OF AMERICA.

PHILIPPINE ISLANDS.

Spain cedes to the United States the

ARCHIPELAGO KNOWN AS THE PHILIPPINE ISLANDS.

*Certificate of protection.*

In pursuance of Executive order approved July 3, 1899, by the President of the United States.

..... [name of owner], residing at ..... [place of residence],  
Philippine Islands, ceded to the United States by Spain on April 11, 1899, having  
sworn { allegiance to the United States  
that he is a citizen of the United States }, and having sworn that he  
is the owner of the vessel called the ..... [name of vessel], and that said  
vessel was built in the year 18...., at ..... [place of build], and that  
said vessel is a ..... [rig of vessel] of ..... gross tons and ..... net  
tons, and that said vessel has ..... decks and ..... masts, and that her length is  
....., her breadth ....., and her depth ....., and that said vessel is engaged  
in legitimate trade:

Therefore, said vessel is by this certificate entitled to the protection and flag  
of the United States.

Given under my hand at the port of ....., Philippine Islands, this  
.... day of ....., in the year one thousand ..... hundred and .....

[SEAL.]

....., U. S. A.  
Officer of the customs.

U. S. A.,  
General Commanding the Force of the United States in the Philippine Islands.

[Reverse,]

Certificado No.....

Puerto de....., *Islas Filipinas*.

ESTADOS UNIDOS DE AMÉRICA.

ISLAS FILIPINAS.

España cede á los Estados Unidos el

ARCHIPIÉLAGO DENOMINADO ISLAS FILIPINAS.

*Certificado de protección.*

En cumplimiento de la órden ejecutiva aprobada el 3 de Julio de 1899, por el Presidente de los Estados Unidos.

..... [nombre del propietario], residente en ..... [lugar de residencia], Islas Filipinas, cedidas á los Estados Unidos por España el 11 de Abril de 1899, habiendo jurado {lealtad á los Estados Unidos} y habiendo jurado ser propietario del buque nombrado ..... [nombre del buque] y que dicho buque fué construído en el año 18...., en ..... [lugar de su cons] y que dicho buque es un ..... [aparejo del buque] de ..... toneladas brutas y ..... toneladas netas, y que dicho buque tiene ..... cubiertas, y ..... mástiles, y que tiene ..... de eslora, ..... de manga, y ..... de puntal, y que dicho buque se ocupa en legítimo comercio.

Por tanto, dicho buque, por el presente certificado, tiene derecho á la protección y al uso de la bandera de los Estados Unidos.

En testimonio de lo cual expido el presente certificado en el puerto de ..... Islas Filipinas, el día .... de ..... del año mil .....

[SELLO.]

....., *Ejército de los E. U.*  
Empleado de aduanas.

*Certificate of ownership.*

I, ....., officer of the customs for the port of ....., Philippine Islands, designated for the purpose by the general commanding the forces of the United States in the Philippines, do hereby certify that the within bill of sale, bearing date the .... day of ....., 18...., of the ..... [rig] vessel called the ..... gross tons, ..... net tons, sold and transferred by ..... to ..... who {has sworn allegiance to the United States} has been proved satisfactorily to me to have been duly executed, and I further certify that ....., herein mentioned as the purchaser of said

vessel {  
is a citizen of the United States.  
is a native inhabitant of the Philippine Islands and has taken the oath of allegiance to the United States.  
on April 11, 1899, was a Spanish subject, native of the Peninsula, resident of the Philippines, and has taken the oath of allegiance to the United States.

....., U. S. A.  
Officer of the customs.

Date, .....



[Reverse.]

*Certificado de propiedad.*

El que suscribe ..... empleado de Aduanas del puerto de ..... Islas Filipinas, nombrado para el caso por el General en Jefe de las fuerzas de los Estados Unidos en las Islas Filipinas, por la presente certifico, que la adjunta cuenta de venta, fechada el .... de ..... de 1... del buque (aparejo) ..... nombrado ..... de ..... toneladas brutas, y ..... toneladas netas, vendido y traspasado por ..... á ..... quien { ha jurado lealtad á los Estados Unidos } ha justificado satisfactoriamente ante mí que ha sido debidamente extendida y certifico además que ..... á quien se cita aquí como comprador de dicho buque { es ciudadano de los Estados Unidos. es natural y residente de las Islas Filipinas y ha jurado lealtad á los Estados Unidos. con fecha 11 de Abril de 1899, era súbdito español, natural de la Península, residente en las Filipinas, y ha jurado lealtad á los Estados Unidos. }  
 ..... E. de los E. U.  
 Empleado de Aduanas.  
 Fecha .....

This order will be duly proclaimed and enforced in the Philippine Islands.

R. A. ALGER, *Secretary of War.*

REGULATIONS FOR THE GUIDANCE OF OFFICERS CONCERNED IN THE COLLECTION OF DUTIES ON IMPORTS AND EXPORTS, TAXES, AND OTHER CHARGES AND EXACTIONS TO BE LEVIED AND COLLECTED AS A MILITARY CONTRIBUTION AT PORTS AND PLACES IN THE POSSESSION OF OR UNDER THE CONTROL OF THE FORCES OF THE UNITED STATES IN THE PHILIPPINE ISLANDS.

## ENTRANCE AND CLEARANCE OF VESSELS.

1. The port of Manila has been duly designated as the chief customs port of the Philippine Islands, and the following have been declared to be subports, viz, Iloilo and Cebu, and the officer of the Army duly assigned to each of said ports as collector will have general jurisdiction of the collection of customs at such ports, respectively. Every collector stationed at a subport will make weekly reports to the collector at Manila of all transactions at his subport, with copies of all entries of merchandise duly certified; and all moneys collected at subports must be deposited with the duly designated officer, whose receipt therefor must be taken in duplicate. Any questions arising at any subport will be referred to the collector at Manila for his decision, from which there shall be no appeal, except in such cases as he may refer for decision to the Secretary of War.

1. Every vessel shall, on arrival, be placed under customs control until duly discharged. Passengers with no dutiable property in their possession may be permitted to land without detention. If any merchandise be found on board any vessel which is not included in her manifest produced as required by these regulations, the master shall forfeit an amount equal to the value of the merchandise not manifested, and all such merchandise belonging to or consigned to the officers or crew of the vessel shall be forfeited. These forfeitures shall not be incurred, however, if it shall be made to appear to the principal customs officer at the port that the errors and omissions in the manifest were made without intention of fraud or collusion. In such case the master may be allowed to correct his manifest by means of a post entry. Should any package or article named on the manifest be missing on the arrival of the vessel or if the merchandise on board does not otherwise agree with the manifest delivered by the master, except as above prescribed, the master shall be liable to a penalty of \$500; but if it is made to appear to the satisfaction of the principal customs officer at the port that no part whatever of the merchandise of such vessel has been unshipped, landed, or unladen since it was taken on board, except as specified in the manifest, and pursuant to permits, or that the disagreement is by accident or mistake, in such case the penalty shall not be inflicted.

2. Within twenty-four hours after the arrival of any vessel the master must, under a penalty for failure of \$1 per ton registry measurement, produce to the proper officer a manifest of her cargo, with the marks, numbers, and description of the packages and the names of the respective consignees, which manifests, if the vessel be from a

port in the United States, shall be certified by the collector of the port of sailing. If the vessel be from any other than a United States port, her manifest must be certified by the United States consul or commercial agent at such port; if there be no United States consul or commercial agent at such port, then by the consul of any nation at peace with the United States; and the register of the vessel shall, upon her arrival in the Philippines, be deposited with the consul of the nation to which she may belong, if any there be, otherwise with the commandant at the port, until the master shall have paid such tonnage taxes and other port charges as may be due under these regulations.

3. No vessel shall be allowed to clear for another port until all her cargo shall be landed or accounted for. All goods not duly entered for payment of duty within ten days after their arrival in port shall be landed and stored, the expense thereof to be charged against the goods.

4. Prior to the departure of any vessel from any of the ports herein designated the master shall deposit with the proper officer a manifest of the outward cargo of such vessel, specifying the marks and numbers of packages, a description of their contents, with names of shippers and consignees, with a statement of the value of each separate lot; also names of passengers and their destination. A clearance will then be granted to the vessel. No prohibited or contraband goods shall be exported.

#### LIGHT DUES.

5. At all ports or places in the Philippines which may be in possession or under administrative control of the land or naval forces of the United States there shall be levied the following navigation port charges:

	Per net ton.
On each entry of a vessel from a port or place, except from another port or place in the Philippines in possession of the United States.....	\$0.10
On each departure of a vessel for a port or place, except for another port or place in the Philippines in possession of the United States.....	.10
On each entry of a vessel from another port or place in the Philippines in possession of the United States.....	.02
On each departure of a vessel for another port or place in the Philippines in possession of the United States.....	.02

6. The following shall be exempt from light dues:

A vessel belonging to or employed in the service of the Government of the United States; or a vessel of a neutral foreign government not engaged in trade; or a vessel in distress; or a yacht belonging to an organized yacht club of the United States or of a neutral foreign nation.

7. The tonnage of a vessel shall be the net or register tonnage expressed in her national certificate of registry.<sup>1</sup>

#### ENTRY OF MERCHANDISE.

8. The consignee named in the bill of lading or the person to whom such consignee shall, by indorsement, have assigned the bill of lading, shall present to the officer duly designated for that purpose by the military authority his bill of lading, an invoice describing the goods, showing their character, quantity, and cost, together with an entry in duplicate showing the name of the importer and of the vessel of importation, the place whence the goods were imported, the date of their arrival at the port of destination, the marks and numbers of the packages, the nature and quantity of their contents, their value, including costs incurred in packing them for shipment, and the currency in which the invoices were made out. The invoice must be made out in the currency of the country of exportation, and need not be verified. The entry shall be signed by the importer, who must make affidavit to the truth of all the statements contained therein, and shall agree in value and description with the facts shown by the invoice.

9. After the packages and contents have been duly compared with the invoice and found to agree therewith, the duty due thereon will be computed on the face of the entry, and after the payment of the proper duties and charges an order for the delivery of the packages and contents will be issued by the proper officer.

10. Any objections to the assessment of duty must be filed by the importer before the payment by him of the same, and no refund of duty will be made thereafter.

11. Goods found to be fraudulently invoiced, either as to character or quantity, and all goods attempted to be introduced without permit, shall be confiscated.

<sup>1</sup> No merchandise shall be brought, under penalty of forfeiture thereof, into the Philippine Islands, from the United States or any foreign country, in any vessel measuring less than 30 tons gross in capacity.

12. No delivery of imported merchandise shall be made to the importer unless he shall have duly paid in cash the duties assessed thereon.

13. Coastwise cargoes shall be subject to duties the same as if coming from a foreign port, except as to the trade between ports in possession of the United States.

On arrival at any port in the possession of the United States of merchandise intended for exportation beyond the Philippine Islands, the duty imposed and collected thereon under this paragraph may be refunded on reshipment under the supervision of a customs officer and clearance of the exporting vessel for a foreign port, or on satisfactory evidence of the landing abroad of such merchandise, which evidence shall consist of a landing certificate signed by the consignee and master and mate of the exporting vessel, and duly attested by a customs officer or United States consular officer at the port of destination.

If practicable, such merchandise may be exported under bond with good and sufficient security, without payment of duty, and the bond may be canceled on the production of the landing certificate above specified.

14. Any goods, wares, or merchandise not duly entered for payment of duty within ninety days after importation shall be sold at auction by order of the officer in command of United States forces after five days' public notice conspicuously posted at the port: *Provided*, That the period of ninety days may be extended by said officer not exceeding a period of six months from the date of importation when good and sufficient reasons therefor are presented to him if, in his judgment, the interests of the Government will permit of such extension. The proceeds of such sale will be kept for ten days subject to the demand of the importer, after deduction of the proper duties on the goods and all expenses of storage and sale.

15. All seized and confiscated merchandise will be sold in like manner, and the proceeds, after deduction of expenses, will be turned over to the officer duly designated for that purpose.

16. Merchandise originally destined for some port or place in the Philippines, not in the possession of the United States forces, may be entered at one of the designated ports. Vessels may likewise enter, although originally cleared for a port in the Philippines not in possession of the United States.

#### WHARF CHARGES.

17. Goods of all kinds exported through ports of the Philippines declared open by the United States shall pay a charge of 1 peso per 1,000 kilograms, gross, as a charge for wharfage, whatever be the port of destination or nationality of the exporting vessel.

18. Goods of all kinds imported into ports of the Philippines declared open by the United States and destined for transshipment to other ports of the Philippines declared open by the United States shall pay a charge for wharfage of one-half of 1 peso per 1,000 kilograms gross at the port of transshipment as a due for wharfage.

19. Merchandise imported, exported, or shipped in transit for the use of the Government of the United States, and coal, shall be exempt from wharf charges.

#### HARBOR AND COMMERCIAL IMPROVEMENT CHARGES.

20. In addition to customs dues and other charges there shall be levied a charge of 2 per centum ad valorem, to be summarily ascertained, on the value of all merchandise, free or dutiable, imported into or exported from the Philippines; but merchandise imported or exported for the use of the Government of the United States and coal shall be exempt from this charge.

21. The officer duly designated for that purpose shall receive all customs duties, fees, and charges, and shall without delay pay the same over to such officer as shall be designated by the commanding general. Records shall be kept and accounts rendered of all money transactions, and receipts in duplicate shall be taken by the officer paying over such moneys, one copy to be retained by him as his official voucher and the other transmitted by mail with his accounts to the War Department, Washington, D. C.

22. Such public buildings as may be suitable for the purpose shall be used and occupied for the transaction of business and for the storage of imports in the ports aforesaid.

23. All supplies and materials for the use of the Army and Navy of the United States shall, under suitable restrictions to be prescribed by the commanding general, be admitted without payment of duty.

## RATES OF DUTY ON IMPORTS.

## CLASS I.—STONES, EARTHS, MINERALS, GLASS AND GLASSWARE, AND CERAMIC PRODUCTS.

GROUP 1.—*Stones and earthen productions employed in building, arts, and industry.*

	Pesos.
24. Marble, jasper, and alabaster, in the rough or in dressed pieces, squared and prepared for taking the form.....100 kilos..	0.08
25. Marble, jasper, and alabaster, cut into squares, slabs, or steps of any dimension, polished or not.....100 kilos..	.75
26. Marble, jasper, and alabaster, worked up and chiseled into any object, polished or not, other than ornamental or articles of luxury.....100 kilos..	1.60
27. Other stones employed in building, arts, and industry; also cement.....do....	.50

GROUP 2.—*Coal.*

28. Coal and coke <sup>1</sup> .....ton of 1,000 kilos..	.50
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GROUP 3.—*Schists, bitumen, and their derivations.*

29. Tar, pitch, asphalt, bitumen, and schists; also unrefined creosote <sup>2</sup> .....100 kilos..	.09
30. Naphtha, vaseline, crude petroleum, natural and crude oils derived from schist <sup>3</sup> .....do....	4
31. Benzine, gasoline, petroleum, and other mineral oils, refined <sup>4</sup> .....do....	4.50

GROUP 4.—*Ores.*

32. Ores.....ton of 1,000 kilos..	0.25
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GROUP 5.—*Glass and glassware.*

33. Common or ordinary glassware <sup>5</sup> .....100 kilos..	1.60
34. Crystal, and glass imitating it, also gilt or silvered in the interior <sup>4</sup> .....do....	6
35. Glass and crystal, in plates and sheets.....do....	3
36. Glass and crystal, silvered, and glasses for spectacles and watches.....kilo....	.05

GROUP 6.—*Pottery, earthenware, and porcelain.*

37. Clay, in bricks, squares, and tiles, for building purposes, furnaces, etc. <sup>6</sup> .....100 kilos..	.02
38. Clay, in large and small paving tiles; tiles of colored faience, varnished tiles and piping, 100 kilos.....do....	.40
39. Faience and wares of fine clay <sup>6</sup> .....do....	6
40. Porcelain.....do....	10

## CLASS II.—METALS, AND ALL MANUFACTURES IN WHICH A METAL ENTERS AS A PRINCIPAL ELEMENT.

GROUP 1.—*Gold, silver, and platinum.*

41. Gold and silver in jewelry or plate, <sup>7</sup> even set with pearls or precious stones <sup>8</sup> .....hectog..	5
42. Gold, silver, or platinum worked into other objects <sup>9</sup> , <sup>10</sup> .....do....	.50

Petroleum having the following properties are considered as crude natural petroleum:

First. Those which, when distilled gradually and continuously in a glass apparatus at a temperature of 300° centigrade leave a residuum exceeding 20 per cent of their primitive weight.

Second. When this residue in its turn leaves 1 per cent at least of coke in proportion to the total weight of petroleum assayed.

Third. When, according to E. Granier's apparatus, they are found to be inflammable at a temperature lower than 16° centigrade.

All petroleum and other mineral oils not possessing the above characteristics shall be considered as refined.

<sup>1</sup>Coal and coke shall be cleared in conformity to the weight indicated in the certificate issued to the master of the vessel by the consul at the port of shipment, proving the quantity received on board according to the charter party and the bills of lading, which documents the said consul shall demand to see for the purpose. In case of doubt the customs may verify the quantity.

<sup>2</sup>Crude oils derived from schist shall be understood to be those derived from the first distillation, distinguishable by their yellowish color and density of from 0.900° to 0.920°, or from 66 to 57½ of the centesimal areometer, equal to from 24.69° to 21.48° Cartier.

<sup>3</sup>Are included in this number bottles, demijohns, and flasks for oil, wine, drugs, perfumery, and chemicals, provided they be not cut; and unpolished glass of more than 12 millimeters in thickness for roofs and pavements.

<sup>4</sup>Are also included in this number bottles, tumblers, glasses, and other objects for table service, ornament, and lighting, whether of crystal or white or colored glass, as well as beads.

<sup>5</sup>Only rough bricks, squares, and tiles of baked earth or clay employed in the construction of walls, furnaces, etc., are to be included in this number.

<sup>6</sup>No. 15 includes tiles for pavements and small tiles for mosaic work, and also the articles for building contained in No. 14, when glazed, painted, enameled, and made of washed or sifted earths.

<sup>7</sup>The articles of fine clay included in this number are dinner services, kitchen earthenware, flower vases, ornaments, and the like.

<sup>8</sup>In the classification of jewelry or ornaments will be included all small articles of luxury valuable on account of workmanship, whatever their denomination, and generally intended for the ornament of persons of both sexes.

<sup>9</sup>Utensils for domestic use, articles for church use, and generally all large objects used for the ornamentation of houses are included in this number.

<sup>10</sup>In clearing finished articles, including jewelry and articles of gold, silver, or platinum filled with mastic, a reasonable tare allowance shall be made for such mastic.

GROUP 2.—*Iron and steel.*<sup>1</sup>

		Pesos.
43. Cast iron, in pigs, and old iron.....	100 kilos..	0.50
44. Cast iron, in tubes of all kinds.....	do.....	.95
45. Cast iron, in common manufactures.....	do.....	1.50
46. Cast iron, in fine manufactures; i. e., those polished, enameled with a coating of porcelain, or with ornaments of other metals.....	100 kilos..	3.50
47. Wrought iron and steel rails.....	do.....	1.60
48. Wrought iron and steel in sheets of a thickness of 6 millimeters or more, and bolts.....	do.....	1.80
49A. Wrought iron and steel in bars of any form, in sheets up to 6 millimeters in thickness, axles, tires, and springs for carriages; and hoop iron.....	100 kilos..	2.60
49B. Wrought iron in rough bars (tochos) <sup>2</sup> .....	do.....	2.60
50. Wrought iron and steel, in large pieces, made of bar iron, or of bar or sheet iron secured together by means of rivets, destined for buildings, bridges, etc.....	100 kilos..	3.20
51. Iron wire <sup>3</sup> .....	do.....	1.60
52. Iron nails and screws, even with brass heads.....	do.....	4
53. Wrought-iron pipes.....	do.....	2.60
54. Wire gauze, not further manufactured.....	do.....	6
55. Wares of wrought iron, not elsewhere mentioned, including those enameled with porcelain and those combined with other metals; also pipes covered with sheet brass.....	100 kilos..	8
56. Unutilizable articles of iron.....	do.....	1
57. Tin plate.....	do.....	5
58. Tin-plate manufactures.....	do.....	8
59. Needles, pens, parts of clockwork, and other similar articles of iron or steel.....	kilos..	1.65
60. Knives, carvers, razors, and penknives.....	do.....	.40
61. Scissors of all kinds.....	do.....	.40
62. Side arms and detached pieces for the same.....	do.....	.40
63. Firearms, barrels, and detached pieces for the same <sup>4</sup> .....	do.....	1

GROUP 3.—*Copper and its alloys.*

64. Copper of first fusion, and old copper.....	100 kilos..	2
65. Copper and brass in bars and ingots, and old brass.....	do.....	2.50
66. Copper and brass in sheets and nails, and copper wire.....	do.....	10
67. Copper and brass in tubes and large pieces not finished, such as bottoms of boilers, etc.....	do.....	10
68. Brass wire.....	do.....	10
69. Copper, brass, or bronze gauze, not worked.....	do.....	15
70. Bronze, unworked.....	do.....	2
71. Copper, bronze, or brass, worked, and all alloys of common metal in which copper enters, in hardware, even varnished.....	kilo..	0.25
72. Said metals and alloys, in gilt, silvered, or nickeled articles.....	do.....	.35

GROUP 4.—*Other metals.*

73. Tin in ingots.....	100 kilos..	2.50
74. Zinc in bars, lumps, or pigs.....	do.....	1.20
75. Zinc in sheets, nails, and wire.....	do.....	5
76. Zinc in manufactured articles, even varnished.....	kilo..	.25
77. All other metals and alloys not mentioned, in sheets, lumps, nails, tubes, etc.....	100 kilos..	10
78. The same metals, manufactured, varnished, or not.....	kilo..	.20
79. The same metals, and zinc in gilt, silvered, or nickeled wares.....	do.....	.30

## CLASS III.—SUBSTANCES EMPLOYED IN PHARMACY, PERFUMERY, AND CHEMICAL INDUSTRIES.

GROUP 1.—*Simple drugs.*

80. Coconut and palm oil, and other heavy oils.....	100 kilos..	.20
81. Other vegetable oils, except olive oil.....	do.....	4.60
82. Dyewoods and tannery bark.....	do.....	.02
83. Madder or rubian.....	do.....	4
84. Rape, flax, and other oleaginous seeds, including copra or coconut.....	do.....	0.4
85. Other vegetable products, not specially mentioned.....	do.....	2
86. Animal products employed in medicine.....	do.....	.60

GROUP 2.—*Colors, dyes, and varnishes.*

87. Ochres and natural earths, for painting.....	100 kilos..	.02
88. Indigo and cochineal.....	do.....	2
89. Dyeing extracts.....	do.....	.60
90. Garancine, pure or mixed with madder.....	kilo..	.15
91. Varnishes.....	100 kilos..	4.80
92. Colors, in powder or in lumps <sup>5</sup> .....	do.....	1.50

<sup>1</sup> Articles of malleable cast iron shall pay the duties stipulated for manufactures and articles of wrought iron.

<sup>2</sup> By "iron in rough bars" (tochos) shall be understood rough wrought iron in a mass or prism, and round iron or iron in any other form containing dross. Wrought iron containing dross has an unequal and rough surface. Wrought iron in a mass or prism, free from dross, will be subject to duty as iron in bars. In case of doubt this iron shall be submitted for examination to the inspector of mines, who will determine its classification.

<sup>3</sup> Only round iron the thickness of which does not exceed No. 1, English gauge—i. e., 8 millimeters in diameter—shall be considered as wire.

<sup>4</sup> In order that pieces of firearms may pay according to this number they must be shaped and bear file marks on the outer surface.

<sup>5</sup> The colors included in this number are those composed of a metallic base, which for use are mixed with oil or turpentine and are generally insoluble in water, alcohol, or ether. They are rarely crystallized and are almost always in powder and lumps, such as white lead, chrome yellow, vermilion, Prussian and Thenardt blue, English green, and parrot green ("papagayo").

		Pesos.
95. Colors, prepared, and inks.....	100 kilos..	5
94. Colors derived from coal, and other artificial colors <sup>1</sup> .....	kilo..	.15

GROUP 3.—*Chemical and pharmaceutical products.*

95. Muriatic and chlorhydric acid .....	100 kilos..	.20
96. Nitric acid .....	do.....	.80
97. Sulphuric acid .....	do.....	.30
98. Alkaloids and their salts .....	kilo..	6
99. Alum .....	100 kilos..	.30
100. Sulphur .....	do.....	.05
101. Barillas, natural and artificial <sup>2</sup> .....	do.....	.20
102. Alkaline carbonates, alkalis, caustic and ammoniacal salts, except sulphate .....	do.....	.20
103. Chloride of lime .....	do.....	.30
104. Chloride of potassium, sulphate of soda; chloride, carbonate, and sulphate of magnesia, 100 kilos .....	100 kilos..	.10
105. Chloride of sodium (common salt) .....	100 kilos..	.65
106. Glues and albumen .....	do.....	2.40
107. Phosphorus .....	kilo..	.07
108. Nitrate of potash (saltpeter) .....	100 kilos..	.30
109. Nitrate of soda and sulphate of ammonia .....	do.....	.05
110. Oxides of lead .....	do.....	.40
111. Sulphate and pyrolignite of iron .....	do.....	.30
112. Pills, capsules, jujubes, and the like <sup>3</sup> .....	kilo..	1
113. Pharmaceutical products, not specified <sup>4</sup> .....	do.....	.80
114. Chemical products, not specified .....	do.....	.20

GROUP 4.—*Various.*

115. Starch .....	kilo..	.02
116. Fecula for industrial uses, and dextrine .....	100 kilos..	.20
117. Common soap .....	do.....	3.75
118. Paraffine, stearine, wax, and spermaceti, in lumps .....	do.....	3.30
119. Paraffine, stearine, wax, and spermaceti, manufactured, and wooden matches .....	do.....	10
120. Perfumery and essences .....	kilo..	.40
121. Gunpowder, explosive compounds, and fuses for mines .....	do.....	.10
122. Tobacco, manufactured .....	do.....	2.40
123. Tobacco, not manufactured .....	do.....	.20

## CLASS IV.—COTTON AND ITS MANUFACTURES.

GROUP 1.—*Raw cotton.*

124. Raw cotton, with or without seed .....	100 kilos..	4.24
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GROUP 2.—*Cotton yarns.*

125. Cotton, spun, and yarn twisted in one or two threads, unbleached, bleached, or dyed, up to No. 35, inclusive <sup>5</sup> .....	do.....	4.25
126. The same from No. 36 upward <sup>6</sup> .....	do.....	4.35
127. The same twisted with three or more threads, unbleached, bleached, or dyed .....	do.....	.50

GROUP 3.—*Tissues.*

Close-woven tissues, plain, unbleached, bleached, or dyed, in the piece or in handkerchiefs having:

128 A. Up to 25 threads, inclusive .....	kilo..	60.20
B. Up to 35 threads, inclusive .....	do.....	6.32
129. 36 threads and above .....	do.....	6.44
Tissues, printed, twilled, and figured in the loom, having:		
130 A. Up to 25 threads, inclusive .....	do.....	.25
B. Up to 35 threads, inclusive <sup>7</sup> .....	do.....	.40
131. 36 threads and above .....	do.....	6.55
Tissues transparent, such as muslins, cambrics, lawns, organdies, and gauzes of all kinds, having:		
132 A. Up to 30 threads, inclusive .....	kilo..	6.44
B. 31 threads and above .....	do.....	.64

<sup>1</sup> The colors classed in this number are those known as artificial or organic products, in which mineral substances rarely enter. They are generally crystallized, and are soluble in water, alcohol, or ether. They are employed in dyeing and printing, with or without mordant, rather than in painting, such as picric acid, green aldehyde, English violet, rosoline and its salts, naphthaline colors, artificial alizarine, etc.

<sup>2</sup> By barillas, natural and artificial, are understood carbonates of soda, impure, containing carbon.

<sup>3</sup> The products or substances included in Nos. 112 and 113 shall be examined by the pharmaceutical inspectors, who, in conjunction with the customs, will make a declaration as follows: "The goods cleared are those expressed in the declaration and are (or are not) admitted to importation by virtue of their formulas having been published (here state where), or their composition having been discovered by analysis made by —."

<sup>4</sup> Add surtax of 29 per cent on duty.

<sup>5</sup> To ascertain the number, according to the English system (the system adopted in this tariff), to which a cotton yarn corresponds, any number of meters of yarn may be taken, and this number is to be multiplied by the invariable factor 59 (this being the number of centigrams a meter of cotton yarn of a single thread No. 1 weighs). The product of the above multiplication is to be divided by the number of centigrams that the length of yarn tested may weigh. The quotient multiplied by the number of threads will then give the corresponding English number, to which 7 or 10 per cent is to be added, according as the cotton of more than one thread be only spun or spun and dyed.

<sup>6</sup> Add surtax of 20 per cent on duty.

<sup>7</sup> The number of threads is to be ascertained by half of the threads contained in a square of 6 millimeters, counting the weft and the warp. The instrument called "thread counter" is to be employed for this purpose.

		Pesos.
133. Quiltings and piqués.....	kilo..	0.50
134. Velvetens, corduroys, and other thick tissues for wearing apparel.....	do....	.52
135. Tulles.....	do....	1
136. Lace, except crochet <sup>1</sup> .....	do....	1.25
137. Crochet lace, made by hand or in the loom.....	do....	.70
138. Hosiery piece goods, jerseys and drawers.....	do....	.50
139. Hosiery in stockings, socks, gloves, and other articles.....	do....	.60

## CLASS V.—HEMP, FLAX, ALOE, JUTE, AND OTHER VEGETABLE FIBERS AND THEIR MANUFACTURES.

GROUP 1.—*Raw.*

140. Hemp, raw or hackled.....	100 kilos..	.40
141. Flax, raw or hackled.....	do....	.48
142. Jute, aloe, and other vegetable fibers.....	do....	.04

GROUP 2.—*Yarns.*

143. Yarn of hemp, linen, or jute.....	kilo..	.22
144. Yarn of aloe, and other vegetable fibers <sup>2</sup> .....	100 kilos..	1.56
145. Threads, twisted, of two or more ends, and fishing nets.....	kilo..	.30
146. Cordage <sup>3</sup> for vessels.....	100 kilos..	4.16

GROUP 3.—*Tissues.*<sup>5</sup>

147. Plain tissues of hemp and flax, with or without mixture of cotton, up to 10 threads, inclusive.....	kilo..	2.20
148. Plain tissues of hemp and flax, from 11 to 24 threads, inclusive.....	do....	2.44
149. Plain tissues of hemp and flax, of 25 threads and above.....	do....	2.60
150. Plain tissues of hemp and flax, twilled or diapered.....	do....	.40
151. Lace, net, and crochet work.....	kilo..	4.80
152. Knitted tissues.....	do....	1.20
153. Plain tissues of jute, aloe, or other vegetable fibers, with or without mixture of cotton, kilo.....	do....	.25
154. Twilled or diapered tissues of the same materials, with or without mixture of cotton, kilo.....	do....	.56

## CLASS VI.—WOOLS, BRISTLES, HAIR, HORSEHAIR, AND THEIR MANUFACTURES.

GROUP 1.—*Raw.*

155. Bristles, horsehair, and other hair, including hair of the camel, vicuña, and of the angora and cashmere goat; wool, unwashed, <sup>6</sup> washed, combed or carded, <sup>7</sup> and waste wool, carded <sup>8</sup> .....	100 kilos..	2
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GROUP 2.—*Yarns.*

156. Woolen and worsted yarns, spun and twisted, unbleached or in the grease <sup>9</sup> .....	kilo..	.35
157. Woolen and worsted yarns, washed or bleached.....	do....	.60
158. Woolen and worsted yarns, dyed.....	do....	4.70

GROUP 3.—*Tissues.*

159. Woolen carpets, pure, or mixed with other materials.....	kilo..	2.50
160. Felts of pure wool, or mixed with other materials.....	do....	.20
161. Blankets of wool, pure, or mixed with other materials <sup>10</sup> .....	do....	.40
162. Hosiery, whether mixed or not with cotton or other vegetable fibers.....	do....	.48
163. Cloths and all other similar tissues of wool, waste wool, hair, or a mixture of these materials.....	kilo..	.80
164. The same tissues, when the warp is wholly of cotton or other vegetable fibers, also astrak-hans and plushes of the same materials.....	kilo..	.60
165. All other tissues of pure wool, waste wool, hair, or a mixture of these materials.....	do....	1
166. The same tissues when the warp is wholly of cotton or other vegetable fibers.....	do....	.80
167. Tissues of bristles or hair, with or without mixture of cotton or other vegetable fibers.....	do....	.70

<sup>1</sup> Lace of a maximum width of 10 centimeters shall be dutiable according to this number; that wider shall be included in No. 111, as tulles.

<sup>2</sup> Add surtax of 20 per cent on duty.

<sup>3</sup> As yarn of jute is considered twisted thread of one end the thickness of which is equal to or less than the English No. 1, that exceeding this number is considered as cordage. To ascertain this number, any number of meters of yarn may be taken, and this number is to be multiplied by the factor 165 (1 meter of yarn of jute, No. 1, weighs 165 centigrams), and divided by the number of centigrams that the length of the yarn tested may weigh. The quotient will then give the corresponding English number.

<sup>4</sup> By the cordage paying under this heading shall be understood hemp, flax, or jute yarn, twisted in two or more strands, 10 meters of which weigh more than 5 grams.

<sup>5</sup> In linen tissues paying according to the number of threads the threads (both warp and woof) contained in a space of 6 millimeters will be counted.

<sup>6</sup> Wool will be considered as unwashed when after having been washed with sulphuret of carbon it is found to lose more than 10 per cent of its weight.

<sup>7</sup> Wool the threads of which exceed 10 centimeters in length is considered as long wool.

<sup>8</sup> The waste from carding included in this number is that obtained from the picking and unraveling of old rags, and is almost always dyed and common. Waste resulting from the spinning of long wool shall also be classed herein.

<sup>9</sup> Worsted yarn will be considered unbleached or in the grease if when washed with sulphuret of carbon it loses more than 10 per cent of its weight.

<sup>10</sup> Plaids and the like are not included in this number. They shall pay duty according to the component tissue.

CLASS VII.—SILK AND ITS MANUFACTURES.

GROUP 1.—Yarn.

		Pesos.
168.	Silk, raw, and spun, twisted or not; floss silk, combed or carded, <sup>1</sup> spun, twisted or not <sup>1</sup> kilo .....	\$2.50

GROUP 2.—Tissues.

169.	Tissues, plain or twilled .....	kilo.. \$4
170.	Velvets and plushes .....	do.. 4.80
171.	Tissues of floss or waste silk, of raw silk, and of waste silk mixed with silk <sup>2</sup> .....	do.. 3
172.	Tulles and lace, of silk or waste silk .....	do.. 8
173.	Knitted tissues of silk or waste silk .....	do.. 4.40
174.	Velvets and plushes, of silk or waste silk, with the warp or weft wholly of cotton or other vegetable fibers .....	kilo.. 3.60
175.	Other tissues of silk or waste silk, with the warp or weft wholly of cotton or other vegetable fibers .....	kilo.. 2.30
176.	Tissues of silk or waste silk, with the warp or weft wholly of wool or hair .....	do.. 2.50

CLASS VIII.—PAPER AND ITS APPLICATIONS.

GROUP 1.—Printing and writing paper.

177.	Paper, endless, unsized and half-sized, for printing .....	kilo.. .06
	Paper, endless, for writing, lithographing, or engraving .....	do.. .08
	Paper, cut, handmade and ruled paper .....	do.. .12

GROUP 2.—Paper, printed, engraved, or photographed.

	Books, bound or unbound, and other printed matter in Spanish <sup>4</sup> .....	kilo.. .10
	Books, bound or unbound, and other printed matter in other languages <sup>4</sup> .....	do.. .05
	Engravings, maps, and drawings .....	do.. .25
	Prints, maps, charts, etc., drawings, photographs, engravings, and pictures: lithographs, chromolithographs, oleographs, etc., printed from stone, zinc, aluminum, or other material, used as labels, flaps, bands, and wrappers for tobacco or other purposes:	
178.	(a) Of 1 to 3 printings, inclusive, including articles solely printed in bronze (bronze printing to be counted as 3 printings), but not including any article printed in whole or in part in metal leaf, tare, per kilo .....	.05
	(b) Of 4 to 7 printings, inclusive (bronze printing to be counted as 3 printings), but not including any article printed in whole or in part in metal leaf, tare, per kilo .....	.20
	(c) Of 8 to 13 printings, inclusive (bronze printing to be counted as 3 printings), but not including any article printed in whole or in part in metal leaf, tare, per kilo .....	.40
	(d) Of more than 13 printings (bronze printing to be counted as 3 printings), including all articles printed in whole or in part in metal leaf, tare, per kilo .....	.80

GROUP 3.—Wall paper.

179.	Wall paper, with gold, silver, wool, or glass .....	kilo.. \$4.40
	Wall paper, of other kinds .....	do.. .10

GROUP 4.—Pasteboard and various papers.

180.	Straw paper, common packing paper, and sand or glass paper .....	kilo.. \$0.04
	Other paper not specially mentioned .....	do.. .08
	Cardboard in sheets, in boxes lined with ordinary paper, <sup>5</sup> and unfinished articles of pasteboard or "carton-pierre" .....	kilo.. .04
	The same articles finished, and pasteboard boxes with ornaments, or lined with fine paper or other materials .....	kilo.. .30

CLASS IX.—WOOD AND OTHER VEGETABLE MATERIALS EMPLOYED IN MANUFACTURES, AND ARTICLES MANUFACTURED THEREWITH.

GROUP 1.—Wood.

181.	Staves .....	thousand.. .40
182.	Ordinary wood, in boards, even cut, planed and dovetailed for boxes or floorings; planks, beams, rafters, masts, and timber for shipbuilding .....	cubic meter.. .55
183.	Fine wood for cabinetmakers, in boards, deals, trunks, or logs .....	100 kilos.. 0.11
184.	Fine wood for cabinetmakers, sawn or in veneers .....	do.. .90
185.	Coopers' wares, fitted together or not .....	do.. .2

GROUP 2.—Furniture and wooden manufactures.<sup>6</sup>

186.	Ordinary wood manufactured into any kind of article, turned or not, painted or varnished, and moldings carved and varnished, or prepared for gilding, also furniture of bent wood, even if painted and varnished .....	100 kilos.. \$2
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<sup>1</sup> All silk waste the fibers of which do not exceed 20 centimeters in length is considered silk.

<sup>2</sup> Add surtax of 20 per cent on duty.

<sup>3</sup> All silk waste the fibers of which do not exceed 20 centimeters in length is considered silk.

<sup>4</sup> Bookbindings shall be dutiable according to the component material. When the books are stitched or bound in boards, they shall pay duty as printed matter, on gross weight. Newspapers printed abroad require no permit for their introduction into the Philippine Islands.

<sup>5</sup> Boxes of pasteboard lined with more or less common paper, which serve for packing handkerchiefs, shirt fronts, buttons, stuffs, etc., shall be dutiable according to this number. Paper pulp in impregnated sheets or those which are not perforated at the expense of the importer at the time of clearance shall likewise be dutiable according to this number.

<sup>6</sup> Marble slabs for furniture will be taxed according to No. 2 of the tariff if they are presented separate from the objects to which they belong.



Pesos.

187. Fine wood manufactured into furniture, and other wares, turned, carved, polished, or varnished, and the same wares of common wood veneered with fine wood; furniture covered with stuffs, except with silk or leather, and gilt moldings ..... 100 kilos.. <sup>1</sup>6
188. The same articles, gilt, inlaid or veneered with mother-of-pearl or other fine materials, and ornamented with metal, and furniture covered with stuffs of silk or with leather. 100 kilos.. <sup>1</sup>10

GROUP 3.—*Various.*

189. Charcoal, fire wood, and other vegetable combustibles ..... 100 kilos.. .10
190. Cork ..... do... .18
191. Wooden hoops and trellis for fencing ..... do... .20
192. Rushes, esparto, vegetable hair, cane, osiers, fine straw, palm, and other analogous materials, unmanufactured ..... 100 kilos.. .05
193. The same materials, manufactured ..... do... <sup>1</sup>6.05

## CLASS X.

GROUP 1.—*Animals, skins, and animal products employed in industry.*

194. Horses ..... each.. 20
195. Mules, asses, and cattle ..... do... 10
196. Pigs ..... do... 2.70
197. Sheep, goats, and animals not otherwise mentioned ..... do... <sup>1</sup>50

GROUP 2.—*Skins and leather.*

198. Skins and hides, untanned ..... 100 kilos.. 1.20
199. Varnished leather and calfskins, tanned and curried ..... kilo... .64
200. Other hides, tanned or curried, including sole leather ..... do... .24
201. Leather belting for machinery ..... do... .20
202. Peltries for clothing and trimming, in their natural state or prepared ..... do... .25
203. Peltries in made-up articles ..... do... 1.80
204. Gloves of leather ..... do... 5
- 205 A. Boots of all kinds, of leather or tissue ..... pair.. 1.40
- B. Shoes of all kinds ..... do... .26
- C. Slippers and pumps, also common shoes generally worn by the Chinese ..... pair.. <sup>1</sup>10
- D. Boots and shoes of all kinds for children shall pay one-half of the above duties, according to classification.<sup>1</sup>
206. Saddlers' and harness-makers' wares<sup>2</sup> ..... kilo... <sup>1</sup>75
207. Other articles of leather, or lined with the same ..... do... 1

GROUP 3.—*Feathers.*

208. {Feathers for ornament, in their natural state or manufactured ..... kilo... 3
- {Other feathers and feather dusters ..... do... .40

GROUP 4.—*Other animal remains.*

209. Animal fats ..... 100 kilos.. 1.20
210. Animal manures of all kinds ..... do... .01
211. Intestines ..... kilo... .04
212. Other animal remains not mentioned, not manufactured ..... 100 kilos.. 10

CLASS XI.—*INSTRUMENTS, MACHINERY, AND APPARATUS EMPLOYED IN AGRICULTURE, INDUSTRY, AND LOCOMOTION.*GROUP 1.—*Musical instruments, clocks, and watches.*

213. Pianos<sup>3</sup> ..... each.. 25
214. Harmoniums and cabinet organs ..... do... 4
215. Gold watches ..... do... 4
216. Watches of silver or of other metals ..... do... 2
217. Common clocks with weights, and alarm clocks<sup>4</sup> ..... do... 1
218. Works for wall clocks, or mantelpiece clocks, finished, with or without cases, and chronometers<sup>5</sup> ..... each.. 1.12

<sup>1</sup> Add surtax of 20 per cent on duty.<sup>2</sup> Saddlers' and harness-makers' wares comprise such articles as harness, saddles, bridles, gear of horses, mules, carriages, etc., all sorts of stable trappings, articles for traveling, such as bags, portmanteaus, trunks, hat boxes, and other articles made of leather or lined with leather or skin.<sup>3</sup> Strung frames for pianos shall pay as pianos, though they be not imported with all the pieces constituting that instrument.<sup>4</sup> By alarm clocks shall be understood those fitted with an alarm bell and not running longer than 48 hours, whether they have the same mechanism for striking both the hours and the alarm or separate mechanisms for each.<sup>5</sup> Cases, stands, glass shades, and other accessories will be dutiable as manufactured articles, according to their component material.

Clockworks for wall or table clocks, unfinished, and brass pieces for the same, will be taxed according to No. 49 of the tariff. Unfinished pieces are those which are only roughly filed, which have no escapements, the dial or hands of which are not adjusted, and the last wheel of which is not crrenated. When clockworks are imported within cases, on stands, etc., and the importer does not wish to separate them for their examination, the works and the dial will be reckoned as weighing 1 kilogram and the rest will pay as stated above.

GROUP 2.—*Apparatus and machines.*

		Pesos.
219. Weighing machines.....	100 kilos.	5.50
220. Agricultural machines <sup>1</sup> .....	do.	.20
221. Motors.....	do.	.50
222. {Machines of copper and its alloys, for industrial purposes, and detached parts of the same metals <sup>2</sup> .....	100 kilos.	5.40
{Machines and detached parts <sup>3</sup> of other materials, for industrial purposes.....	do.	1.80

GROUP 3.—*Carriages.*

223. Coaches and berlins of four seats, with or without hoods; new, used or repaired.....	each.	50
224. Berlins of two seats, with or without folding seats, with or without hoods; omnibusses with more than fifteen seats; new, used, or repaired.....	each.	25
225. Carriages not enumerated in the above headings.....	do.	12.50
226. Passenger carriages for railways and tramways, and finished wooden parts for same, 100 kilos.....		7.50
227. {All other railway carriages, and finished wooden parts for same.....	100 kilos.	2.17
{Carts and handcarts.....	do.	2

## CLASS XII.—ALIMENTARY SUBSTANCES.

GROUP 1.—*Meat and fish.*

228. Live and dead poultry and small game.....	pair.	.05
229. Meat, salted, and jerked beef.....	kilo.	.08
230. Pork and lard, including bacon.....	do.	.15
231. Other kinds of meat.....	do.	.09
232. Butter.....	do.	.20
233. Salt cod and stockfish.....	do.	.04
234. Fresh fish, or with the salt indispensable for its preservation.....	do.	.01
235. Fish, salted, smoked, and pickled.....	do.	.06
236. Shellfish.....	do.	.05

GROUP 2.—*Grain and vegetables.*

237. Rice, husked or not.....	100 kilos.	.75
238. Wheat.....	do.	.60
239. Wheat flour <sup>4</sup> .....	100 kilos.	2.10
240. Other cereals.....	do.	.50
241. Flour of same.....	do.	1
242. Pulse.....	kilo.	.02

GROUP 3.—*Garden produce and fruits.*

243. Garden produce.....	kilo.	.02
244. Fruits.....	do.	.04

GROUP 4.—*Colonial products.*

245A. Sugar, raw.....	kilo.	0.02
B. Sugar, refined.....	do.	.10
246. Cocoa, of all kinds and origin.....	do.	.12
247. Coffee, of all kinds and origin.....	do.	.10
248. Cinnamon, of all kinds and origin.....	do.	.12
249. Cloves.....	do.	.14
250. Pepper.....	do.	.07
251. Tea, of all kinds and origin.....	do.	.20

GROUP 5.—*Oils and beverages.*

252. Olive oil.....	kilo.	.12
253. Common brandy of vinic alcohol.....	liter.	.09
254A. Brandy flavored with aniseed, composed brandies, and liqueurs of vinic alcohol.....	do.	.20
B. Common brandy, flavored with aniseed, composed brandies, and liqueurs, not exclusively made of vinic alcohol, i. e., those known as industrial.....	liter.	.36

<sup>1</sup>These machines are those employed by farmers and agriculturists for preparing the ground and gathering the crops, as also those employed in order to clean the crops and improve them without essentially changing their nature.

<sup>2</sup>Machines and separate pieces of the same, of copper and its alloys, or in combination with other materials, shall also be taxed under this heading, provided the above metals predominate in weight.

<sup>3</sup>It will be necessary to prove to what manufacture or to what industry woollen hose and filters are destined for them to be assessed in this number. For the definition of parts of machinery, the following rules will be observed:

First. A separate piece of machine is understood to be any object which is not expressly specified by name under some heading of the tariff, and which by its shape, and by the manner in which it is presented for clearance in the custom-house, though not completely finished, may be considered as exclusively destined for a machine and can have no other application. If it be imported completely finished, it must pay under one of the headings of the tariff referring to machinery.

Second. The importer of detached parts of machinery may, should he deem it convenient, request, when making the clearance, that the duty be levied on the component material instead of paying the duty stipulated for machines.

Third. Tubes, bars, axles, screws, bolts, sheets, plates, boiler bottoms, wire, and other articles expressly taxed in the tariff, must pay duty accordingly, though they be destined for machinery.

Fourth. Tools, instruments, and utensils employed in the arts and industries can not be considered parts of machinery as far as the customs tariff is concerned, and must pay duty according to the materials of which they are composed.

<sup>4</sup>To ascertain whether products presented for clearance are flour or groats, a sample thereof shall be placed in sieve No. 80 (silk tissue with 80 openings to a French square inch). If the product passes through this sieve, it shall be considered as flour; if not, as groats.

255. Beer and cider in wood, 5.50 per hectoliter; in bottles, 7.75 per hectoliter.	Pesos.
256. Wines, sparkling.....	liter... 0.25
257. Wines, other.....	do... .12

GROUP 6.—*Seeds and forage.*

258. Seeds not mentioned, and carob beans.....	100 kilos.. .32
259. Forage and bran.....	do... .10

GROUP 7.—*Various.*

260. Alimentary preserves, pork-butchers' produce, mustard, and sauces.....	kilo... .20
261. Chocolate.....	do... .20
262. Sweetmeats.....	do... .20
263. Eggs.....	hundred... .25
264. Pastes for soups, alimentary fecula, bread, and unsweetened biscuit.....	kilo... .04
265. Cheese.....	do... .15
266. Honey and molasses.....	do... .01

## CLASS XIII.—VARIOUS.

267. Ornaments of every kind, not mentioned in the following numbers, other than those of gold and silver.....	kilo... 3.00
268. Amber, horn, jet, whalebone, bone, tortoise shell, coral, meerscham, ivory, mother-of-pearl, and paste, in the rough or cut, even in strips or sheets.....	kilo... .01
269. Amber, jet, tortoise shell, coral, ivory, mother-of-pearl, and aventurine, manufactured in ornaments of all kinds.....	kilo... 5.00
270. Horn, whalebone, meerscham, bone, and paste in imitation of the substances last above specified, manufactured.....	kilo... .50
271. Walking sticks, and sticks for umbrellas and parasols <sup>1</sup> .....	hundred... 5.00
272. Buttons of all sorts, except those of gold or silver.....	kilo... 1.00
273. Cartridges, without projectiles or bullets, for firearms, the importation of which is permitted.....	kilo... 0.11
274. Cartridges, with projectiles or bullets, for the same firearms.....	do... .15
275. Percussion caps for firearms.....	do... .12
276. Cases of fine woods, leather, and those lined with silk, and other of similar kind, with or without fittings for writing, sewing, and toilet purposes, or to contain perfumery, liquids, or comestibles.....	kilo... 1.50
277. The same of common woods, cardboard, wicker, and other of similar kind, with or without fittings for the aforesaid purposes.....	kilo... .60
278. India rubber and gutta-percha, unmanufactured.....	100 kilos... .60
279. India rubber, in sheets and tubes.....	kilo... .15
280. India rubber, in threads.....	do... .10
281. India rubber, manufactured in any shape or into any kind of article.....	do... .44
282. Oilcloths and tarpaulin, for floors and packing purposes.....	do... .07
283. Oilcloths and tarpaulin, of other classes.....	do... .16
284. Toys and games, except those of tortoise shell, ivory, mother-of-pearl, gold, or silver.....	do... .22
285. Wicks for lamps and candles.....	do... .12
286. Silk umbrellas and parasols.....	each... .60
287. Umbrellas and parasols covered with other stuffs.....	do... .28
288. Trimmings of silk <sup>2</sup> .....	kilo... 2.80
289. Trimmings of wool <sup>3</sup> .....	do... 1.40
290. Trimmings of all other kinds.....	do... .80
291. Oil paintings.....	each... .20
292. Straw hats and bonnets.....	do... .32
293. Other sorts of hats and bonnets, trimmed and finished <sup>4</sup> .....	do... .40
294. Hats, not trimmed, and bonnets.....	do... .20
295. Hats and bonnets, of all kinds and of any material, with milliners' work.....	do... 1.50
296. Elastic tissues with admixture of other materials <sup>5</sup> .....	kilo... .80

## EXPORT DUES.

On the products of the Philippine Islands when exported therefrom there shall be levied and collected an export tax as follows:

297. Abaca, raw or wrought hemp.....	100 kilos gross.. Pesos. 0.75
298. Indigo.....	do... .50
299. Indigo employed for dyeing ("tintarrón").....	do... .05
300. Rice.....	do... 2.00
301. Sugar.....	do... .10

<sup>1</sup> Honey and treacle, which is the viscous residue of crystallized sugar, of a reddish-brown color more or less intense, and of a sweet but somewhat bitter taste, will also be appraised by this article. It weighs from 1,374 to 1,427 grams per liter, and at 15° C. registers from 40 to 44° Baumé.

<sup>2</sup> Sword sticks shall pay the duty fixed for the swords they contain, and shall, in addition, pay as walking sticks.

<sup>3</sup> Trimmings which contain more than 40 per cent of silk of their total weight shall pay duty as silk trimmings.

<sup>4</sup> Trimmings which contain more than 40 per cent of wool, or of wool and silk, of their total weight shall pay as woolen trimmings.

<sup>5</sup> Felt hats shall be considered as trimmed when they have more work than what is indispensable to shape the crown.

<sup>6</sup> All tissues covered on one or both sides with india rubber, also those with interior lining of this material, are comprised in this number.

	Pesos.
302. Coconuts, fresh and dried (copra).....100 kilos gross..	0.10
303. Tobacco, manufactured, of all kinds and of whatever origin.....do....	3.00
304. Tobacco raw, grown in the provinces of Cagayan, Isabela, and New Biscay (Luzon Islands).....100 kilos gross..	3.00
305. Tobacco, raw, grown in the Visayas and Mindanao Islands.....do....	2.00
306. Tobacco raw, grown in other provinces of the archipelago.....do....	1.50

307. When necessary to prove the place of production of raw tobacco, the customs officers shall require the delivery of certificates of origin.

EXCISE AND OTHER INLAND CHARGES.

	Pesos.
308. On distilled spirits, in casks.....per liter..	0.20
309. On distilled spirits, in bottles or flasks.....do....	.30
310. On beer of all kinds.....do....	.10
311. On cigars and cigarettes, stamp tax on all which shall be manufactured and sold or removed for consumption and sale.....per M..	1.00

ARTICLES FREE OF DUTY.

The following articles shall pay no duty on their importation into the Philippine Islands:

- 312. Mineral waters.
- 313. Trees, shoots, and plants, also moss, in a natural or fresh state.
- 314. Lime (oxide of calcium).
- 315. Copper, gold, and silver ores.
- 316. Samples of felt, painted paper, and tissues, when they comply with the following conditions:

When they do not exceed 40 centimeters in length, measured in the warp or length of the piece, even when such samples have the entire width of the piece. The width shall be determined, for tissues, by the list, and for felts and painted paper by the narrow border which has not passed through the press.

Samples not having these indications will only be admitted free of duty when they do not exceed 40 centimeters in any dimension.

In order to avoid abuses the samples declared for free entry must have cuts at every 20 centimeters of their width, so as to render them unfit for any other purpose.

- 317. Samples of trimmings in small pieces, of no commercial value or possible application.

- 318. Gold, silver, and platinum, in broken-up jewelry or table services, bars, sheets, coins, pieces, dust, and scrap.

- 319. Gold, silver, and platinum, in articles manufactured and stamped in the Philippine Islands.

- 320. Gypsum (sulphate of lime).

- 320<sup>1</sup>. Articles of the growth, produce, and manufacture of the Philippine Islands exported to a foreign country and returned without having been advanced in value or improved in condition by any process of manufacture or other means, and upon which no drawback or bounty has been allowed.

ARTICLES FREE OF DUTY, SUBJECT TO THE FOLLOWING CONDITIONS.

- 321. Wearing apparel, toilet objects and articles for personal use, bed and table linen, books, portable tools and instruments, theatrical costumes, jewels, and table services bearing evident signs of having been used, imported by travelers in their luggage in quantities proportionate to their class, profession, and position.

When travelers do not bring their baggage with them the clearing of the same may be made by the conductor or persons authorized for the purpose, provided they prove, to the satisfaction of the administration, that the effects are destined for private use.

Works of fine art acquired by the Government, academies, or other official corporations, and destined for museums, galleries, or art schools, when due proof is given as to their destination.

Archaeological and numismatical objects for public museums, academies, and scientific and artistic corporations, on proof of their destination.<sup>1</sup>

<sup>1</sup> Reproductions shall be classified as artistic works when only one copy of each original is imported and when intended for any of the above-mentioned official corporations, on condition that these reproductions are cast in gypsum or bronze. Copies imported by merchants or private persons shall not enjoy this exemption, as the free entry is only granted on proof that the copies are intended for public establishments.

Specimens and collections of mineralogy, botany, and zoology, and small models for public museums, public schools, academies, and scientific and artistic corporations, on proof of their destination.

If the regulations in each case are not complied with, or if the examination be not entirely satisfactory, the exemption will be annulled and the duties stipulated in the tariff will be collected.

ARTICLES FREE OF DUTY, SUBJECT TO THE FORMALITIES DETERMINED FOR EACH CASE BY THE CUSTOMS REGULATIONS.

322. Casks, sacks, and large recipients of metal, imported with goods dutiable separately from such recipients and when they are to be exported.

323. Carriages, trained animals, portable theaters, panoramas, wax figures, and other similar objects for public entertainment, imported temporarily.

324. Furniture of persons coming to settle in the Philippine Islands, which has been in use by them.

325. Foreign articles destined to exhibitions held in the Philippine Islands.

326. Submarine telegraph cables.

327. Pumps intended for the salvage of vessels.

328. Parts of machinery, pieces of metal, and wood imported for the repair of foreign vessels which have entered ports of the Philippine Islands through stress of weather.

GOODS NOT SPECIALLY CLASSED IN THE TARIFF.

329. Yarns composed of two or more textile materials shall pay the duty assessed on the material paying the higher duty.

The warp of tissues is to be considered as the totality of the threads which lie in the longitudinal sense, whether they form the foundation of the same or whether they may have been added in order to form patterns or to give more body to the stuff, even though such threads may be cut or show a want of continuity. The weft shall be considered the totality of the threads which cross the warp of the tissue and combine the same conditions of helping to form patterns or add to the body of the stuff.

330. Tissues with the warp of cotton and the weft of another vegetable material, or vice versa, shall pay in accordance with the numbers of group 3 of class 5 to which they correspond, according to their nature.

Tissues which have the weft entirely made up of cotton and the warp entirely of wool or of wool and cotton, whatever the proportion of the mixture may be, shall be considered as woolen tissues mixed with cotton.

Tissues composed of two materials shall be taxed as follows:

a. Tissues composed of vegetable fibers and those of wool or hair, the weft or warp of which is mixed with silk or floss-silk threads, shall not be considered as tissues mixed with silk when the weight of this material does not exceed 5 per cent of the total weight of the tissue.

b. Tissues the warp or weft of which is composed of threads of vegetable fibers and silk, or of threads of wool, hair, and silk, shall be taxed as tissues of vegetable fibers, or of wool, or of hair when the weight of the silk on both sides of the stuff does not exceed 5 per cent of the total weight of the tissue. If the silk threads surpass 5 per cent but do not exceed 10 per cent the tissues shall be taxed as silk tissues mixed, according to numbers 174 to 176 of the tariff; if they exceed 10 per cent they shall be taxed according to numbers 169 to 173, according to the class and nature of the tissue.

c. Tissues the warp of which is composed of silk and the weft of cotton or other vegetable fibers mixed with silk, and those of which the warp is of silk and the weft of wool or hair mixed with silk, shall always be classed as pure silk tissues, and the numbers relating to such tissues shall be applied according to their class and nature, whatever be the proportion of silk in the weft. The same rule shall be observed when the weft is entirely composed of silk and the warp of mixed materials.

Tissues composed of threads of three different materials shall pay as follows:

Warp or weft.	Weft or warp.	Will be considered as—
Cotton threads .....	Flax or hemp threads and those of other vegetable fibers.	Tissues of flax or hemp.
Threads of vegetable fibers.....	Threads of vegetable fibers and those of wool or hair.	Tissues of vegetable fibers mixed with wool.
Do.....	Threads of vegetable fibers and silk.	Tissues of vegetable fibers mixed with silk.
Do.....	Threads of wool and silk.....	Do.
Threads of wool or hair.....	Threads of two or more vegetable fibers.	Tissues of vegetable fibers mixed with wool.
Do.....	Threads of vegetable fibers, wool, or hair.	Tissues of wool.
Do.....	Threads of vegetable fibers and silk.	Tissues of wool mixed with silk.
Threads of silk.....	Threads of different vegetable fibers.	Tissues of vegetable fibers mixed with silk.
Do.....	Threads of vegetable fibers and wool or hair.	Tissues of silk mixed with wool.
Threads of cotton, flax, or hemp.	Threads of flax, hemp, or other vegetable materials.	Tissues of hemp or flax.
Threads of vegetable fibers, and wool or hair.	Threads of vegetable fibers and silk.	Tissues of wool mixed with silk.
Do.....	Threads of vegetable fibers, wool, and silk.	Do.
Threads of vegetable fibers, wool, and silk.	.....do.....	Tissues of silk.
Threads of cotton and floss silk..	Threads of wool and floss silk ....	Tissues of floss silk.
Threads of wool .....	Threads of wool, cotton, and silk..	Tissues of silk mixed with wool.

When the highest taxed thread, whether weft or warp, entering in tissues composed of three or more different materials does not exceed by 10 per cent the total weight of the tissue, such thread shall not be considered in the payment of duties, and the duty on tissues mixed with other materials shall be applied.

331. Tullies shall pay the duty on the material forming the ground, and should this be mixed, the duty of the predominant material.

332. Shawls with fringes shall pay, including the weight of fringes, according to the class of the tissue of which they are made.

Tissues embroidered by hand or machine, not in a loom, and those mixed with fine or imitation metals, whether embroidered or not, shall pay the duty corresponding to their class, with a surtax of 50 per cent.

333. Ready-made clothing, including body linen, whether completely finished or only stitched or seamed, and knitted tissues, festooned, shall pay on their total weight the duties fixed for the material of which they may be composed in their exterior part, with a surtax of 50 per cent.

334. Articles of clothing made of knitted tissues are exempt from the above-mentioned additional duty, and will pay duty according to the respective tariff number without any increase, on condition, however, that they have not been cut from the piece and have not passed through the hands of tailors or milliners. In the latter case they will be subject to the additional duty levied on ready-made clothing and linen articles.

335. Wreckage of foreign vessels lost on the coasts of the Philippine Islands shall pay 8 per cent ad valorem on their selling price at public auction. This sale shall be effected conformably to the formalities prescribed by the ordinances.

336. Floating docks, whatever their power, size, or construction, shall pay a duty of 6,250 pesos.

337. The duty on articles composed of two or more materials shall be levied according to the following rules:

a. In cases not provided for in the tariff, and when the value of the article is determined by the exterior material, the classification shall be made according to the corresponding number of this material.

b. Articles which, by their nature and application, are composed of two different materials (for instance, tools of iron) shall be taxed according to the material predominating in weight.

c. When the mixture of different materials has been made in order to evade the payment of the duties on any article, as, for instance, a mixture of flour and bran, of earth and a soluble chemical product, the duty of the material paying the highest duty shall be levied.

## PACKAGES AND RECIPIENTS.

338. By exterior package is understood that which is visible when the package is unopened. All the others contained therein are considered to be interior packages.

The following articles shall pay on the gross weight when they are contained in single package:

Oils and greases; meat, fish, and intestines when imported in brine; scales and machinery; chemical products and drugs; also all other articles enumerated in Nos. 27, 29, 32, 37, 77, 86, 87, 183, 189, 192, 202, 210, and 212, tariff schedules.

339. Should any of the articles mentioned in the preceding paragraph be imported in two or more packages, or in packages contained in the exterior packages, only the weight of the interior packages or packets shall be included in the weight of the goods.

All other goods, including buttons and haberdashery, packed in pasteboard boxes, shall pay duty on paper wrappings, ribbons, packets, or interior packages, provided always that they are not fancy boxes, etc., assessed separately.

340. Boxes and cases in general, paper wrappings or cardboard for shirt fronts, and paper used for wrapping up shawls of Chinese silk, the exterior covering as well as the paper placed between the folds, and the fine gold foil, shall be taxed separately under their proper class.

341. Percussion caps for firearms, hooks and eyes, pins, eyelet holes of metal, detached buttons, steel pens, games and toys, instruments of science and art, and other similar objects shall pay with the weight of the interior cases or boxes containing them and in which they are generally retailed.

342. Vessels containing alkaloids and their salts, brandy, liqueurs, beer, cider, and wines shall be assessed separately, according to their respective materials.

343. The rollers, boards, and pieces of cardboard around which fabrics are wrapped, including wire gauze, oilcloth, trimmings, ribbons, etc., as well as the cardboard bobbins on which yarn is wound, shall be deducted from the dutiable weight of such articles.

344. Articles contained in double sacks, or in a sack and another distinct covering, shall be assessed with that immediately covering the goods. Tea shall be taxed with all the interior packages.

345. Casks, barrels, and large metal receptacles shall pay duty according to their class, except when they contain goods which pay on the gross weight.

346. Sacks, and packing cloth sewn in shape of sacks, serving as packages, shall pay 2 centimes of a peso each, except when they contain goods which pay on the gross weight.

347. When goods subject to duty on the gross weight, and articles paying on the net weight, are contained in one and the same exterior package, the gross weight shall be proportionately reduced.

348. When packages of goods are subject to a higher duty than the goods themselves, being other than those generally employed, or when they can be used for another purpose, they shall be taxed at the rate corresponding to their class.

## TARE ALLOWANCE.

349. The following percentage shall be deducted, as tare, from the gross weight of the goods mentioned below:

	Per cent.
Steel, in cases.....	10
Cinnamon, in boxes.....	20
Cinnamon, in bags.....	8
Phosphorus, in tin boxes.....	30
Phosphorus, in tin boxes inclosed in wooden boxes.....	50
Garancine, in casks.....	20
Yarns, in bales.....	3
Tin plate, in cases.....	10
Faience, porcelain, and fine earthenware, in cases or casks.....	30
Faience, porcelain, and fine earthenware, in crates.....	16
Glass and crystal, hollow or flat, silvered or not, in cases or casks.....	40
Glass and crystal, in crates; and common thin window glass, in a single box.....	20

350. Glass and crystal contained in crates are not subject to the above tare. By crate is meant a box made of boards, such boards being separated one from the other in such manner that the open spaces between them are equal to, or larger than, the boards themselves.

351. The above-mentioned tares shall be deducted even when the packages contain other goods not subject to the legal tare, provided, however, that such goods do not exceed 50 per cent of the gross weight. When they exceed this limit the provisions of this disposition shall not be applied, and the packages shall be taxed according to their class.

*Special tare allowances.*

Per cent.

Cotton and flax thread on wooden spools: For the spools only.....	30
Silk and floss-silk thread on wooden spools: For the spools only.....	45
Trimnings, etc.: For the interiors of wood, paste, or similar materials, except those of textile materials (of the net and exclusive weight of the articles).....	10
Perfumery, in flasks, pots, and small boxes, for retail sale: For all the interior packages and recipients.....	25

352. Soaps, essences for liqueurs, and perfumery not imported in the form above mentioned shall pay with interior packages and receptacles.

Whenever duties are assessed according to weight, a proper allowance shall be made for the weight of the outside case, cask, or other package containing the goods, unless otherwise provided for; and duties shall be assessed upon the weight or quantity of the contents as actually found on arrival, but no allowance shall be made for damage occurring on the voyage, except in case of marine disaster.

## REIMPORTATION OF NATIONAL PRODUCTS.

353. Goods, fruits, and articles of the Philippine Islands exported abroad and reimported, owing to their not having been sold at the place of destination, shall be exempt from the payment of duty, provided always that they are inclosed in the same packages and bear the same marks, and that they are accompanied by certificates of the consular officer, or should such functionary not exist, of the local authority, attesting that the goods, produce, or effects of the country are reimported for the above-stated reason.

354. Abaca, raw, is exempt from the production of the aforesaid certificate. The following articles may likewise be imported free of duty:

355. Paintings which are works of art, and have been exported with a custom-house certificate, provided that on their return the number of that document is stated or its duplicate produced for comparison with the original.

356. Books, when, on their exportation, the number of the copies, the title of the work, and the name of the editor have been stated in the export certificate.

357. Copper coins returned from foreign countries, if on examination it is seen that they have been coined legitimately.

358. Articles returned from foreign exhibitions.

359. Articles of the Philippine Islands returned from foreign countries, the entry of which was prohibited in the place of destination.

## ARTICLES PROHIBITED.

360. Arms of war, projectiles, and their ammunition, except with special consent of the military authorities.

361. Paintings, figures, or any other objects offensive to morality.

## MISCELLANEOUS PROVISIONS.

362. Exemptions and reductions shall in no case be granted in favor of any industry, public establishment, corporation, society, order, or person, whatever their character, except as provided for herein.

363. Articles purchased with the funds of the Government of the United States, for its use, and material of all kinds intended for works executed by the provisional administrations, and not by contract, shall be exempt from import duty.

364. The metrical system of weights and measures in use by the Spanish Government will be continued. The kilogram is equivalent to 2.2046 pounds.

365. The monetary unit of the Philippines is the gold peso, of the mint. Estimate of value, \$1.034.

366. The current money heretofore in circulation in the Philippines shall be received for duties, taxes, and other exactions, in the manner and upon the same basis of valuation theretofore prevailing as that in use prior to the military and naval occupation.

367. The foregoing schedules and provisions, based upon the tariff and taxing laws heretofore in operation in the Philippine Islands, including such other taxes and exactions heretofore collected, as in the discretionary judgment of the commanding general shall be considered proper and necessary, shall be and remain in force until duly modified, suspended, or revoked.

368. Export duties paid in the Philippine Islands will be refunded on the return of the merchandise to those islands without having been advanced in value or changed in condition by any process of manufacture while abroad.



## APPENDIX.

## FORM OF INVOICE.

\_\_\_\_\_, 189 .  
 Invoice of \_\_\_\_\_ consigned  
 to \_\_\_\_\_, at \_\_\_\_\_, for sale on  
 account of \_\_\_\_\_, shipped by \_\_\_\_\_,  
 per \_\_\_\_\_.

Marks and numbers.	Description.	Value.	Amount.	Consular corrections.
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

(Signature of owner or agent.) \_\_\_\_\_  
 \_\_\_\_\_

## Indorsements.

## CONSULAR CERTIFICATE.

I, the undersigned, \_\_\_\_\_, do hereby certify that, on this \_\_\_\_\_ day of \_\_\_\_\_, A. D. 189 , the invoice described in the indorsement hereof was produced to me by the signer of the annexed declaration.

I do further certify that I am satisfied that the person making the declaration hereto annexed is the person he represents himself to be, and that the actual market value or wholesale price of the merchandise described in the said invoice in the principal markets of the country at the time of exportation is correct and true, excepting as noted by me upon said invoice or representing which I shall make special communication to the proper authorities. I further certify \_\_\_\_\_

Witness my hand and seal of office the day and year aforesaid.

Received \_\_\_\_\_, equal to \$2.50 United States gold.

\_\_\_\_\_  
 United States \_\_\_\_\_

DECLARATION OF OWNER OR HIS DULY AUTHORIZED AGENT COVERING GOODS  
 SHIPPED WITHOUT SALE.

I, the undersigned, do solemnly and truly declare that I am the \_\_\_\_\_ of the merchandise in the within invoice mentioned and described; that the said invoice is in all respects correct and true, and was made at \_\_\_\_\_, whence said merchandise is to be exported to the United States; that said invoice contains the actual market value or wholesale price of the said merchandise at the date hereof in the principal markets of \_\_\_\_\_; that said actual market value is the price at which the merchandise described in the invoice is freely offered for sale to all purchasers in said markets, and that it is the price which I would have received and was willing to receive for such merchandise sold in the ordinary course of trade in the usual wholesale quantities, and that it includes all charges thereon and the actual quantity thereof, and that no different invoice of the merchandise mentioned in the said invoice has been or will be furnished to anyone. I further declare that

it is intended to make entry of said merchandise at the port of \_\_\_\_\_, in  
the \_\_\_\_\_. I further declare \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Dated at \_\_\_\_\_, this  
\_\_\_\_\_ day of \_\_\_\_\_,

\_\_\_\_\_

\_\_\_\_\_

Invoice No. \_\_\_\_\_. Issued in {triplicate.  
quaduplicate.

AT

Date \_\_\_\_\_,

Consignor \_\_\_\_\_

Consignee \_\_\_\_\_

Name of vessel \_\_\_\_\_

Port of shipment \_\_\_\_\_

Port of arrival \_\_\_\_\_

Port of entry \_\_\_\_\_

Value \_\_\_\_\_

Contents \_\_\_\_\_

Custom-house indorsement.<sup>1</sup>

No. \_\_\_\_

Importer \_\_\_\_\_

Vessel \_\_\_\_\_

From \_\_\_\_\_

Arrived \_\_\_\_\_

KIND OF ENTRY.

MARKS, QUANTITY, AND CONTENTS.

<sup>1</sup> Consular officers will leave all of above indorsement blank. It is to be filled in only at the custom-house at the port of entry.



UNITED STATES PROVISIONAL CUSTOMS SERVICE.

Port of \_\_\_\_\_,

To the \_\_\_\_\_:

We certify that \_\_\_\_\_ has made due entry,  
according to law, of the following merchandise, imported in the \_\_\_\_\_  
\_\_\_\_\_ master, from \_\_\_\_\_  
which being exempt from duty by law, permission is hereby given to land and deliver  
the same, viz:

[illegible]

### MASTER'S OATH ON ENTERING FOREIGN VESSEL.

I, \_\_\_\_\_, do solemnly, sincerely, and truly swear that the report and manifest subscribed in my name, and now delivered by me to the \_\_\_\_\_ of the port of \_\_\_\_\_, contains, to the best of my knowledge and belief, a just and true account of all the goods, wares, and merchandise, including packages of every kind and nature whatsoever, which were on board the \_\_\_\_\_ at the time of her sailing from the port of \_\_\_\_\_, or which have been laden or taken on board at any time since, and that the packages of the said goods are as particularly described as in the bills of lading signed for the same by me or with my knowledge; that I am at present, and have been during the voyage, master of the said vessel; that no package whatsoever, or any goods, wares, or merchandise, have been unladen, landed, taken out, or in any manner whatever removed from on board the said \_\_\_\_\_ since her departure from the said port of \_\_\_\_\_, except such as are now particularly specified and declared in the abstract or account herewith, and that the clearance and other papers now delivered by me to the \_\_\_\_\_ are all that I now have or have had that anyway relate to the cargo of said vessel. And I do further swear that the several articles specified in the said manifest as sea stores for the cabin and vessel are truly such, and were bona fide put on board the said \_\_\_\_\_ for the use of the officers, crew, and passengers thereof, and have none of them been brought, and are not intended by way of merchandise, or for sale, or for any other purpose than above mentioned, and are intended to remain on board for the consumption of the said officers and crew. And I further swear that if I shall hereafter discover or know of any other or greater quantity of goods, wares, and merchandise, of any nature or kind whatsoever, than are contained in the report and manifest subscribed and now delivered by me, I will immediately, and without delay, make due report thereof to the \_\_\_\_\_ of the port of \_\_\_\_\_. And I do likewise swear that all matters whatsoever in the said report and manifest expressed are, to the best of my knowledge and belief, just and true.

I further swear that no officer of the customs has applied for an inspection of the manifest of the cargo on board the said vessel, and that no certificate or indorsement has been delivered to me on any manifest of such cargo.

I do further, as required by law, solemnly swear that I have, to the best of my knowledge and belief, delivered, or caused to be delivered, into the post-office at or nearest this port every letter and every bag, parcel, or package of letters that were on board the said vessel during her last voyage, and that I have so delivered, or caused to be delivered, all such letters, bags, parcels, and packages as were in my possession or under my power or control.

I further swear that said vessel sailed from the said port of \_\_\_\_\_ on the \_\_\_\_\_ day of \_\_\_\_\_.

*Master.*

Port of \_\_\_\_\_

Sworn before me this \_\_\_\_\_ day }  
of \_\_\_\_\_.

#### MASTER'S OATH ON ENTERING AMERICAN VESSEL.

I, \_\_\_\_\_, do solemnly, sincerely, and truly swear that the report and manifest subscribed in my name, and now delivered by me to the \_\_\_\_\_ of the port of \_\_\_\_\_, contains, to the best of my knowledge and belief, a just and true account of all the goods, wares, and merchandise, including packages of every kind and nature whatsoever, which were on board the \_\_\_\_\_ at the time of sailing from the port of \_\_\_\_\_ or which have been laden or taken on board at any time since, and that the packages of the said goods are as particularly described as in the bills of lading, signed for the same by me or with my knowledge; that I am at present, and have been during the voyage, master of the said vessel; that no package whatsoever, or any goods, wares, or merchandise, have been unladen, landed, taken out, or in any manner whatever removed from on board the said \_\_\_\_\_ since her departure from the said port of \_\_\_\_\_, except such as are now particularly specified and declared in the abstract or account herewith, and that the clearance and other papers now delivered by me to the collector are all that I now have or have had that anyway relate to the cargo of the said vessel, or to any transaction with United States consular officers respecting the crew or the cargo of said vessel or the vessel itself, and that the statement of services performed by consular officers contains only such services as were necessary and actually performed at my request; and I further swear that in all cases where consular services were required and performed statements of such services were given me by such consular officers, except at the ports of \_\_\_\_\_

And I do further swear that the several articles specified in the said manifest as sea stores for the cabin and vessel are truly such, and were bona fide put on board the said \_\_\_\_\_ for the use of the officers, crew, and passengers thereof, and have none of them been brought, and are not intended by way of merchandise or for sale or for any other purpose than above mentioned, and are intended to remain on board for the consumption of the said officers and crew. And I further swear that if I shall hereafter discover or know of any other or greater quantity of goods, wares, and merchandise of any nature or kind whatsoever, than are contained in the report and manifest subscribed and now delivered by me, I will immediately, and without delay, make due report thereof to the collector of the port of \_\_\_\_\_. And I do likewise swear that all matters whatsoever in the said report and manifest expressed are, to the best of my knowledge and belief, just and true.

<sup>1</sup> This clause to be omitted if the vessel has been boarded by a \_\_\_\_\_ officer.

<sup>1</sup>I further swear that no officer of the customs has applied for an inspection of the manifest of the cargo on board the said vessel, and that no certificate or indorsement has been delivered to me on any manifest of such cargo.

I do further, as required by law, solemnly swear that I have, to the best of my knowledge and belief, delivered, or caused to be delivered, into the post-office at or nearest this port, every letter and every bag, parcel, or package of letters that were on board the said vessel during her last voyage, and that I have so delivered, or caused to be delivered, all such letters, bags, parcels, and packages as were in my possession or under my power or control.

And further, that all mails placed on board the said vessel at or before her last clearance from a port in the United States to a foreign port have been in good faith delivered at such foreign port in accordance with the requirements of law.

I further swear that the register of the said \_\_\_\_\_, herewith presented, contains the names of all the persons who are now owners thereof except <sup>2</sup>

and that no foreign subject or citizen hath, to the best of my knowledge and belief, any share, by the way of trust, confidence, or otherwise, in the said vessel.

I further swear that no part of the crew of the said vessel has been impressed or detained in the course of the last voyage by any foreign power.

I further swear that the said vessel sailed from the said port of \_\_\_\_\_ on the \_\_\_\_\_ day of \_\_\_\_\_.

*Master.*

Port of \_\_\_\_\_

Sworn before me this \_\_\_\_\_ day }  
of \_\_\_\_\_ }

<sup>1</sup>This clause to be omitted if the vessel has been boarded by a customs officer.

<sup>2</sup>Here state changes, if any, that have occurred in the ownership.

<sup>3</sup>Or, if the vessel is owned by an incorporated company (R. S., 4313), say: "Exhibits the true and actual ownership of said vessel, pursuant to the acts of March 3, 1825, and June 11, 1858."

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# PORTUGUESE POSSESSIONS IN ASIA.

(1. Island of Timor; 2. Macao; 3. Portuguese India.)

## 1. ISLAND OF TIMOR.

### IMPORT DUTIES.

*Goods subject to 1 per cent ad valorem.*—Window glass and glass for frames; graduated scales, balances, decimal weights and measures; steam or sailing vessels; music books and musical instruments; books, literary or scientific; vegetables; geographical maps and charts; wall paper.

*Goods subject to 3 per cent ad valorem.*—Rice, wheat flour, cattle, hogs.

*Goods subject to 5 per cent ad valorem.*—Wine. (Wine from Portugal is duty free.)

*Goods subject to 20 per cent ad valorem.*—Manufactured ivory, articles of gold, and silk tissues.

*Goods subject to 25 per cent ad valorem.*—Spirituous and malt liquors, and liqueurs.

*Goods subject to 30 per cent ad valorem.*—Guns and gunpowder.

Opium is subject to a duty of 50 per cent ad valorem.

All other articles, not mentioned in duty-free goods, pay a duty of 6 per cent ad valorem.

### GOODS ENTERED FREE OF DUTY.

Agricultural implements, baggage and personal effects, coal, Portuguese preserved meat and fish and sweetmeats, tools for mechanics and agriculturists, machinery, fish, common sacks of cotton or other material for the conveyance of goods.

The importation of improved firearms is prohibited at Dilly; only flintlock smooth-bore muskets shall be allowed to be imported.

### EXPORT DUTIES.

	Per picul. <sup>1</sup>
Coffee.....	\$0.864
Wax .....	1.296
Roots of sandalwood .....	.108
Sandalwood .....	.2592

All other products 5 per cent ad valorem.

The exportation of gunpowder and any kind of firearms is, as a general rule, prohibited. The exportation and reexportation of improved firearms is only authorized when these are destined to ports other than those in Oceania. The exporters or reexporters shall give bond guaranteeing the destination of such arms.

Commerce between the Portuguese provinces east of the Cape of Good Hope—i. e., Mozambique, India, Macao, and Timor and the ports of Portugal and adjacent islands—shall be open to foreign vessels.

<sup>1</sup> Equivalent to 133½ pounds.



## 2. MACAO.

Macao is a free port, having neither import nor export duties.

## 3. PORTUGUESE INDIA.

(Goa, Damaun, Sallsette, Diu, etc.)

Articles and goods of national (Portuguese) production imported into Portuguese India shall pay only 50 per cent of the duties stipulated in the general import tariff, with the following exceptions: Wines manufactured of grapes, of whatever quality, shall pay 6 tangas per gallon.

*Import tariff.*

Tariff No.	Articles.	Unit.	Rates of duty.
1	Tar, pitch, coal tar .....	Seer <sup>1</sup> .....	R. t. reis 0 0 1½
2	Animals, live:		
	Horses .....	Each .....	2 8 0
	Cattle .....	do .....	0 4 0
	Sheep .....	do .....	0 1 6
	Goats .....	do .....	0 1 6
	Hogs .....	do .....	0 4 0
3	Arms, ammunition, and military stores:		
	Guns, smoothbore, muzzle-loading .....	do .....	5 0 0
	Barrels for same, single or double .....	do .....	2 8 0
	Guns, breech-loading, rifled, and others, not mentioned .....	do .....	12 0 0
	Barrels for same, single or double .....	do .....	6 0 0
	Pistols and revolvers .....	do .....	2 0 0
	Barrels for the same .....	do .....	1 0 0
	Cylinders for chambers of revolvers .....	Each chamber .....	3 0
	All other appurtenances of firearms, side arms, swords, rapiers, and other articles not specified .....	Ad valorem .....	10 p. ct.
	Gunpowder, ordinary .....	Pound .....	0 1 0
	Gunpowder, sporting .....	do .....	0 2 6
	Appurtenances of firearms packed in the same cases with the arms are free of duty.		
	Side arms forming part of the equipment of a functionary having the right to use civil or military uniform, and a revolver or pair of pistols carried by a military or political official, are also free.		
4	Miscellaneous articles:		
	Needles, pins, hooks and eyes, hair pins, cigar holders, and combs .....	Seer .....	0 6 0
	Articles of personal adornment, brooches, rings, earrings, watch chains, etc. ....	do .....	0 12 0
5	Beverages:		
	Beer, cider, and other beverages not specified .....	Gallon .....	0 6 0
	Spirits for use in industries and manufactures, and for chemical purposes, unfit for drinking .....	Ad valorem .....	5½ p. ct.
	All other spirits or strong waters .....	Proof gallon .....	6 0 0
	With a proportional increase or decrease according to the degree of the London proof.		
	Aromatic spirits or perfumed essences and cologne water, in wooden recipients or bottles, or other recipients .....	Gallon .....	8 0 0
	Liqueurs .....	do .....	6 0 0
	Champagne and other sparkling wines .....	do .....	2 8 0
	Portuguese wines of any quality .....	do .....	0 6 0
	All other wines not specified .....	do .....	1 0 0
6	Walking sticks:		
	Plain .....	Each .....	0 1 0
	Ornamented .....	do .....	0 2 0
7	Cordage of coir or flax .....	Hundredweight <sup>2</sup> .....	0 1 0
8	Coffee:		
	In the husk .....	Seer .....	0 0 9
	Husked .....	do .....	0 1 0
9	Lime .....		
10	Boots and shoes .....	Pair .....	1 0 0
	For children, not measuring more than 6 inches in length .....	do .....	0 6 0
	For native wear (ordinary), house shoes and slippers of wool, common slippers, sandals .....	do .....	0 2 0
11	Mats and matting of coir and similar materials .....	Seer .....	0 0 1½
12	Tea:		
	Green .....	do .....	0 5 6
	Black .....	do .....	0 5 3

[R=Rupree; T=tanga; 16 tangas=1 rupee; 12 reis=1 tanga. The fluctuations of the rupee would render its reduction in United States currency of no permanent value. On January 1, 1899, it was valued by the United States Treasury at 20.8 cents.]

<sup>1</sup> Equal to 2.06 pounds.

<sup>2</sup> Equal to 112 pounds.

*Import tariff—Continued.*

Tariff No.	Articles.	Unit.	Rate of duty.
13	Hats for men's wear: With nap of silk or beaver, of fine Italian straw, opera hats (whether of silk or not). Of common straw, caps (whether of silk or velvet) Other .....	Each do do	R. l. reis. 1 0 0 0 2 0 0 4 0
14	Cement .....	Ad valorem.	6 p.ct.
15	Cocoanuts .....	1000.	0 8 0
16	Beads .....	Seer	1 0 0
17	Copra .....	Hundredweight	1 0 0
18	Coral, real .....	Ad valorem.	5 p.ct.
19	Cork and cork articles: For bottles .....	Gross	0 1 6
	For small flasks .....	do	0 0 9
	All other manufactures of .....	Ad valorem.	14 p.ct.
20	Drugs and medicines: Aloes— Caballine .....	Hundredweight	0 9 0
	Socatra .....	do	1 4 0
	Anafetida: Ling .....	do	3 8 0
	Common .....	do	0 9 0
	Camphor: Refined .....	do	2 12 3
	Unrefined .....	do	2 4 0
	Salap .....	do	4 8 0
	Senna leaves .....	do	0 3 6
	All other kinds not specified, including opium and drugs and medicines containing spirits in any proportion, but excluding quinine, which is free.	Ad valorem.	6 p.ct.
21	Vessels of all kinds, except steam vessels and dugouts.	do	3 p.ct.
22	Spices: Aniseed .....	Seer	0 0 6
	Arica nuts— Shelled .....	Maund <sup>1</sup>	0 8 0
	In the shell .....	do	0 4 0
	Cinnamon .....	Seer	0 0 9
	Cloves .....	do	0 0 9
	Ginger .....	do	0 0 6
	Nutmegs .....	do	0 2 0
	In the shell .....	do	0 1 0
	Mace or nutmeg flour .....	do	0 1 0
	Pimento .....	Maund <sup>1</sup>	0 6 0
	Pepper in the grain, white or black .....	Seer	0 0 6
	All other spices, not specially mentioned.	do	0 0 6
23	Mats: Fine .....	do	0 0 6
	Common .....	do	0 0 0 <sup>1</sup>
24	Fireworks, including Chinese .....	do	0 0 8
25	Alimentary products: Rice, not in the husk, berries, maize, wheat pulse of all kinds, except sesame, which is free. Rice in the husk .....	Caudil <sup>2</sup> do	0 5 0 0 2 6
	Sugar— Refined .....	Seer	0 0 7 <sup>1</sup>
	Unrefined .....	do	0 0 6
	Potatoes, tubers, not otherwise specified .....	do	0 0 6
	Flour, tapioca, sago, Indian butter, melted or not, ship biscuits, almonds, raisins.	do	0 0 9
	Butter, other than Indian, cheese, lard, bacon, prepared meats of all kinds, preserves of all kinds; sweets, dry or liquid; dried fruits, other than raisins and tamarinds; biscuits and sweet cakes, pastes, salt fish, and all other alimentary products.	do	0 2 0
	Sugar-cane, jagra .....	do	0 0 4 <sup>1</sup>
	Cocoanut .....	do	4 1 0
	Honey and molasses .....	do	0 0 3
26	Sunshades of wool, ribs not being longer than 2 "palms" of cotton .....	Each do	0 4 0 0 2 0
	and umbrellas of silk .....	do	1 0 0
	of other materials (tissues) .....	do	0 8 0
	of varnished or oiled paper, and other kinds, not otherwise mentioned.	do	0 3 0
27	Musical instruments: Pianos and organs .....	Ad valorem.	5 p.ct.
	Other .....	do	10 p.ct.
28	Kerosene .....	Gallon.	0 1 0
29	Firewood .....	Ton.	1 14 0
30	Sewing thread: On cards of 100 yards each, and so on in proportion for more or less. On spools .....	Gross do	0 1 0 1 0 0
	White, colored, not specially mentioned .....	Pound.	0 1 0

<sup>1</sup> Equal to 82½ pounds.

\* Equal to 35 gallons.

*Import tariff—Continued.*

Tariff No.	Articles.	Unit.	Rates of duty.
31	Sailcloth and canvas of linen or cotton, also articles of cordage, whether made up or not.	Seer .....	R. l. reis. 0 1 0
32	Earthen and china ware:		
	Porcelain .....	do .....	0 2 0
	China ware (of white paste) and fine stone ware .....	do .....	0 0 6
	Other not specified .....	do .....	0 0 0½
33	Wood and timber:		
	Unwrought .....	Ton .....	1 1 6
	Boards of a thickness of less than 2 inches .....	Yard .....	0 0 3
	Boards of a thickness of 2 inches and upward .....	do .....	0 0 6
	Beams, large or small, rafters, and posts .....	do .....	0 0 7½
	Shingles .....	Each .....	0 0 3
	Rods and poles .....	do .....	0 0 6
	Wood for ships masts .....	Ad valorem .....	½ p.ct.
	Manufactures of wood .....	do .....	14 p.ct.
34	Metals:		
	Gold, silver, and platinum—		
	In bars or dust, old broken articles, or in leaf for gilding or silvering .....	do .....	Free.
	Wares of .....	do .....	10 p.ct.
	Wares set with precious stones, pearls, in addition to the duty on wares, ½ per cent on the value of precious stones, etc.		
	Copper (pure), bronze, and similar alloys—		
	Cast, hammered, or rolled (bars, plates, etc.), and tubes .....	Seer .....	0 0 3
	Manufacture not otherwise specified, plain, tinned, silvered, nicked, or gilt .....	do .....	0 4 0
	Lead, tin, zinc—		
	Cast or rolled (in plates, bars, rods, sheets, and wire) .....	do .....	0 0 1½
	In manufactures not otherwise specified, plain, varnished, or gilt .....	do .....	0 1 0
	Iron and steel—		
	Cast, hammered, or rolled (in bars, rods, hoops, angle, T, in wire, or in plain or corrugated sheets, whether coated or not with zinc, copper, or tin, including chains, anchors, and grappels) .....	do .....	0 0 0½
	In columns, tubes, network, railings, tanks, and other similar articles not otherwise specified, to be used for building purposes, plain or galvanized .....	do .....	0 0 3
	Locks, bolts, latches, hinges, door handles, ornaments, and other small articles for use in buildings; utensils, with or without handles, and other manufactures not separately specified, plain, painted, galvanized, tinned, or enameled .....	do .....	0 1 0
	Cutlery—		
	Without handles, or with handles, not specified below .....	do .....	0 2 0
	With handles of mother-of-pearl, tortoise shell, ivory .....	do .....	0 4 0
	With handles inlaid with gold or silver .....	do .....	0 6 0
35	Oilcloth .....	do .....	0 1 6
36	Oils:		
	Cocoanut .....	Gallons .....	0 6 0
	Olive .....	do .....	0 6 0
	Sesamum .....	do .....	0 6 0
	Fish, linseed, seccative, and other not specified .....	do .....	0 1 3
37	Paper:		
	Writing and envelopes, with or without printing .....	Seer .....	0 2 0
	Playing cards (in addition to the stamp) .....	do .....	0 4 0
	Cardboard, pasteboard, packing paper, blotting, etc. ....	do .....	0 3 0
	Printing paper .....	do .....	0 2 0
	Other kinds .....	do .....	0 8 0
38	Perfumery, such as aromatic pomades, tooth powders, aromatic vinegars, scented pastes and pastils .....	do .....	0 8 0
39	Precious stones, viz, real pearls .....	Ad valorem .....	½ p.ct.
40	Matches .....	Seer .....	0 4 0
41	Watches and clocks:		
	Watches .....	Ad valorem .....	10 p.ct.
	Clocks, not otherwise specified .....	do .....	14 p.ct.
42	Sewing silk of all colors .....	Pound .....	0 3 0
43	Rattans .....	Maund .....	0 3 0
44	Soap:		
	Common .....	Seer .....	0 0 6
	Toilet .....	do .....	0 1 0
45	Salt .....	Maund .....	2 8 0
46	Gaseous waters, soda, and lemonade .....	Dozen bottles .....	0 0 6
47	Tobacco:		
	Leaf .....	Seer .....	0 1 6
	Rolls, cakes, or cut, of all qualities .....	do .....	0 5 0
	Cigars and cigarettes .....	do .....	0 10 0
	Snuff .....	do .....	0 12 0
	Snuff, Indian (Balagata) .....	do .....	0 2 0
	Cigars, made in India .....	do .....	0 7 0

*Import tariff—Continued.*

Tariff No.	Articles.	Unit.	Rates of duty.
48	<b>Tissues:</b>		
	<b>Silk—</b>		
	Pure, in the piece or made up in articles.....	Seer .....	R. l. reis. 5 9 6
	So-called, Shanghai .....	do .....	4 0 0
	Mixed .....	do .....	2 0 6
	<b>Woolens—</b>		
	Cloths, cassimers, lastings, shawls, of pure wool .....	do .....	1 8 0
	Merinos, light tissues, alpacas, flannels, lace, knitted tissues and hosiery, damasks, velvets, and other tissues of pure wool, of all quantities, not otherwise specified.	do .....	1 2 0
	Wool and cotton, not specially mentioned .....	do .....	0 10 0
	Coarse covers and blankets, "Camballin" .....	do .....	0 6 0
	Linen, all kinds and qualities made up in articles or in the piece.	do .....	0 8 6
	Hessians, sailcloths, and coarse packing cloth of flax or other similar materials.	do .....	0 1 0
	<b>Cotton—</b>		
	Collars and cuffs .....	do .....	2 4 0
	Lace, semiclose woven tissues, velvety tissues (plushes, velveteens, velvets), damasks, satinets, twilled counterpanes, fine tulle, bobbinet, crape.	do .....	0 6 0
	Serge, unbleached, calico, and tissues for lining.	do .....	0 4 0
	Ladies' cloths, not bordered with silk .....	do .....	0 3 0
	Ladies' cloths, bordered with silk, or with silk and galloons.	Ad valorem .....	14 p.ct.
	All other tissues, not specified .....	Seer .....	0 5 0
49	Tiles, roofing .....	1,000 .....	0 3 0
50	Bricks .....	do .....	0 6 0
51	Colors in powder, except those in free list.	Seer .....	0 0 3
	Prepared in any manner, writing inks, varnishes .....	do .....	0 0 6
52	Carriages and vehicles for the conveyance of passengers .....	Ad valorem .....	10 p.ct.
53	Candles of all kinds, and white wax .....	Seer .....	0 1 6
54	<b>Glass:</b>		
	Mirrors, up to 16 inches square .....	do .....	0 1 0
	Mirrors, from 16 to 64 inches square .....	do .....	0 6 0
	Mirrors, from 64 inches square and upward, including frames.	do .....	0 8 0
	Of any kind or quality, not specified, including window glass.	do .....	0 2 0
	Artificial gems and imitation pearls .....	do .....	0 4 0
	Common black or green glass vessels .....	do .....	0 0 1
55	Vinegar .....	Gallons .....	0 3 0
56	Whalebone, tusks, elephant or hippopotamus, tortoise shell, horns, hoots, bones, ebony, and other black woods.	Ad valorem .....	4 p.ct.
57	All other articles (including hats for women) not specified..	do .....	14 p.ct.

## IMPORTS FREE OF DUTY.

Alkalis: Soda ash, soda crystals, and commercial potash; bags and sacks of all kinds; books, maps, music, prints, lithographs, globes, etc.; bran, cotton seed, and all other products exclusively used as food for cattle; building stones, rough or cut; millstones; cases containing mathematical instruments; coal of all kinds; cocoa and mango shoots for planting; coir, raw or spun, lightly twisted; cotton, not ginned, raw; domestic fowls; dugouts; dyes and colors; sodas, pomegranate rind, safflower, indigo, gallnuts, madder, savangui root, Brazil wood, anilines, orchilla, mineral, sulphate of iron and of copper, alum, cochineal; eggs; embroidering wool; flax and hemp; firewood, at Diu; fresh fruit and pot herbs; gold and silver coin of all nations, and copper coin from British India; gold, crude, bars, scrap or dust, and gold leaf; ice; isinglass and glue; machines, including sewing machines; manure for agriculture; fresh meats; milk; oilcake; oleaginous seeds; platinum, crude, in scrap, ingots or powder, and in leaf for coating; presses, lithographic and typographic; printing paper, printing and lithographic ink, and printing type; pulse and berries, at Diu; railway materials; carriages, rails, locomotives, sleepers, and all others not specified; seeds for agriculture, with the exception of rice in the straw; scientific instruments; resamum; shells and stuffed animals for museums; silver, crude, in scrap, ingots, or in powder, and in leaf for silvering; steam vessels; sulphate of quinine; crude tallow; tools, implements, machines, instruments, and utensils for agricultural purposes and for industries, wagons for the transportation of goods, and wheels for the same; wax, crude or prepared, in cakes, not white.

*Export duties.*

Tariff No.	Articles.		Rates of duty
1	Arice nuts.....	112 pounds.....	R. t. r. 0 0 1½
2	Poultry:		
	Turkeys and geese.....	Dozen.....	0 6 0
	Ducks.....	do.....	0 3 0
3	Bamboos.....	100.....	0 2 0
4	Lime.....	Ad valorem.....	5 per cent.
5	Potatoes (at maritime custom-houses only).....	112 pounds.....	0 0 3
6	Zembi and maretta bark.....	100 bundles.....	0 0 6
7	Chestnuts:		
	In the shell.....	112 pounds.....	0 1 6
	Shelled.....	do.....	0 3 0
8	Cocoanuts.....	1,000.....	0 1 0
9	Copra (at the land frontier only).....	82½ pounds.....	0 0 6
10	Firewood, lotingues, and patingas:		
	Wood of all kinds (other than in furniture and utensils, which is free) at.....	Per ton.....	1 8 0
	Firewood and other wood (other than in furniture and utensils, which is free).....	do.....	1 1 6
	Dando.....	Per candil (512 lbs).....	0 3 0
11	Palm leaves prepared for writing (olas).....	100.....	0 0 1½
12	Fish:		
	Salted.....	112 pounds.....	0 0 6
	Dried, not salted, at Diu.....	do.....	0 0 3
	All other articles not specially mentioned.....		Free.

## IMPORTS PROHIBITED.

Artillery materials, except when imported for the use of the State.

Improved arms, ammunition, and weapons of war, except when imported for the exclusive use of the State, or with an authorization of the Government, signed by the secretary-general.

The customs may, however, authorize travelers to import, without the authorization in question, on the payment of the duties stipulated in No. 3 of the import tariff, one gun and one revolver or a pair of pistols per person, for personal use.

Counterfeit money.

Goods bearing trade or manufacturers' mark, indicating that they are of national production, when it is evident they are of foreign manufacture.

## SIAM.

SIR: Replying to the Department's circular of July 29, 1897, relative to tariff data, etc., I have the honor to report as follows:

The entire tariff system, the collection of duties, both import and export, and the customs regulations are covered by the treaties between Siam and foreign lands. There are no separate laws pertaining thereto that I can at the moment obtain, and hence I have carefully excerpted from the treaties of Siam with the United States and Great Britain those portions which regulate foreign trade and give the information which is required by the circular.

There is no bounty legislation whatever on exports.

The import duty on nearly all articles is 3 per cent ad valorem. On wines, liquors, etc., the duty averages 5 per cent ad valorem, but can not (by treaty) exceed 10 per cent.

Export duties are specific, as shown in the treaty tables.

The foreign trade of Siam has already reached such large proportions, and seems destined to increase to such an extent, that it is not at all unlikely the Siamese Government may ask in the near future for the modification of some of the treaty clauses referring to the tariff, but there is not yet any positive assurance of such action.

Appended are the treaty excerpts regulating trade, tariff, duties, and customs administration.

I have the honor to be,

JOHN BARRETT,  
*Minister Resident.*

BANGKOK, *October 18, 1897.*<sup>1</sup>

TARIFFS OF SIAM.

*Import tariff.*

General tariff ..... 3 per cent ad valorem.  
Wines and liquors ..... 5 per cent ad valorem.

*Export tariff.*

Articles.	Unit.	Rates of duty.	
		Siamese currency.	United States currency.
Ivory .....	133½ pounds .....	<sup>1</sup> T. s. 10 0	\$3.00
Gamboge .....	do .....	6 0	1.80
Rhinoceros horns .....	do .....		
Cardamom:		50 0	15.00
Best .....	do .....	14 0	4.20
Bastard .....	do .....	6 0	1.80
Dried mussels .....	do .....	1 0	.30
Pelican quills .....	do .....	2 2	.75
Betel nuts, dried .....	do .....	1 0	.30
Krachi wood .....	do .....		
Shark fins:		2	.15
White .....	do .....	6 0	1.80
Black .....	do .....	3 2	.90
Lukkraban seed .....	do .....	2	.15
Peacock tails .....	100 tails .....	10 0	3.00
Rhinoceros hides .....	133½ pounds .....	2	.15
Hide cuttings .....	do .....	1	.07½
Turtle shells .....	do .....	1 0	.30
Turtle shells, soft .....	do .....	1 0	.30
Beche de mer .....	do .....	3 0	.90
Fish maws .....	do .....	3 0	.90
Birds' nests, uncleaned .....	20 per cent .....		
Kingfisher feathers .....	100 .....	6 0	1.80
Beyche seed (nux vomica) .....	133½ pounds .....	2	.15
Pungtarai seed .....	do .....	2	.15
Gum Benjamin .....	do .....	4 0	1.20
Angrai bark .....	do .....	2	.15
Agila wood .....	do .....	2 0	.60
Ray skins .....	do .....	3 0	.90
Old deers' horns .....	do .....	1	.07½
Soft or young deers' horns .....	10 per cent .....		
Deer hides:			
Fine .....	100 .....	8 0	2.40
Common .....	do .....	8 0	.90
Deer sinews .....	133½ pounds .....	4 0	1.20
Buffalo and cow hides .....	do .....	1 0	.30
Elephant bones .....	do .....	1 0	.30
Tiger bones .....	do .....	5 0	1.50
Buffalo horns .....	do .....	1	.07½
Elephant hides .....	do .....	1	.07½
Tiger skins .....	do .....	1	.07½
Armadillo skin .....	Each .....	4 0	1.20
Stick lac .....	133½ pounds .....	1 1	.37½
Hemp .....	do .....	1 2	.45
Dried fish:			
Paheng .....	do .....	1 2	.45
Pisalit .....	do .....	1 0	.30
Sapon wood .....	do .....	2	.15
Salt meat .....	do .....	2 0	.60
Mangrove bark .....	do .....	1	.07½
Rosewood .....	do .....	2	.15
Ebony .....	do .....	1 1	.37½
Rice .....	Coyan <sup>2</sup> .....	4 0	1.20

<sup>1</sup> Corrected to March, 1900.

[T. = tical and salung. The reductions, on account of the fluctuation in the Mexican dollar, are only approximate. The tical is 60 cents of a Mexican dollar, and the minister valued the Mexican dollar at 50 cents gold, making the tical 30 cents United States currency. The salung is valued at 75 cents gold, making 4 salung to 1 tical.]

<sup>2</sup> Equal to 2,667 pounds.

*Inland or transit duties.*

SECTION II. The under-mentioned articles, being subject to the inland or transit duties herein named and which shall not be increased, shall be exempt from export duties:

Articles.	Unit.	Rates of duty.	
		Siamese currency.	United States currency.
Sugar:		T. s.	
White .....	Picul .....	0 2	\$0.15
Red .....	do .....	0 1	.07½
Cotton, cleaned and uncleaned .....	10 per cent. ....		
Paper .....	do .....	1 0	.30
Salt fish, platu .....	10,000 .....	1 0	.30
Beans and peas .....	One-twelfth .....		
Dried prawns .....	do .....		
Tileseed .....	do .....		
Silk, raw .....	do .....		
Beeswax .....	One-fifteenth .....		
Tallow .....	Picul .....	1 0	.30
Salt .....	Coyan .....	6 0	1.30
Tobacco .....	1,000 bundles .....	1 2	.45

SECTION III. All goods or produce unenumerated in this tariff shall be free of export duty and shall only be subject to one inland tax or transit duty, not exceeding the rate now paid.

## CUSTOM-HOUSE REGULATIONS.

1. A custom-house is to be built at Bangkok, near to the anchorage, and officers must be in attendance there between 9 a. m. and 3 p. m. The business of the custom-house must be carried on between those hours. The tidewaiters required to superintend the landing or shipment of goods will remain in waiting for that purpose from daylight until dark.

2. Subordinate custom-house officers shall be appointed to each ship; their number shall not be limited, and they may remain on board the vessel or in boats alongside. The custom-house officers appointed to the vessels outside the bar will have the option of residing on board the ship or of accompanying the cargo boats on their passage to and fro.

3. The landing, shipment, or transshipment of goods may be carried on only between sunrise and sunset.

4. All cargo landed or shipped shall be examined and passed by the custom-house officers within twelve hours of daylight after the receipt at the custom-house of the proper application. The manner in which such application and examination is to be made shall be settled by the consul and the superintendent of customs.

5. Duties may be paid by British merchants in ticals, foreign coin, or bullion, the relative values of which will be settled by the consul and the proper Siamese officers. The Siamese will appoint whomsoever they may please to receive payment of the duties.

6. The receiver of duties may take from the merchants 2 salungs per catty of 80 ticals for testing the money paid to him as duties, and for each stamped receipt given by him for duties he may charge 6 salungs.

7. Both the superintendent of customs and the British consul shall be provided with sealed sets of balance yards, money weights, and measures, which may be referred to in the event of any difference arising with the merchants as to the weight or dimensions of money or goods.

## EXCERPTS FROM TREATIES COVERING FOREIGN TRADE.

## TREATY OF AMITY AND COMMERCE (1856), UNITED STATES AND SIAM.

## REGULATIONS FOR IMPORTS AND EXPORTS.

## ARTICLE VII.

The measurement duty hitherto paid by American vessels trading to Bangkok, under the treaty of 1833, shall be abolished from the date of this treaty coming into operation, and American shipping or trade will thenceforth only be subject to the payment of import and export duties on the goods landed or shipped.

*Import and export duties.*

On the articles of import the duty shall be 3 per cent, payable, at the option of the importer, either in kind or money, calculated upon the market value of the goods. Drawback of the full amount of duty shall be allowed upon goods found unsalable and reexported.

Should the American merchant and the custom-house officers disagree as to the value to be set upon imported articles such disputes shall be referred to the consul and a proper Siamese officer, who shall each have the power to call in an equal number of merchants as assessors, not exceeding two on either side, to assist them in coming to an equitable decision.

Opium may be imported free of duty, but can only be sold to the opium farmer or his agents. In the event of no arrangement being effected with them for the sale of the opium, it shall be reexported and no impost or duty levied thereon. Any infringement of this regulation shall subject the opium to seizure and confiscation.

Articles of export, from the time of production to the date of shipment, shall pay one impost only, whether this be levied under the name of inland tax, transit duty, or duty on exportation.

The tax or duty to be paid on each article of Siamese produce previous to or upon exportation is specified in the tariff attached to this treaty, and it is distinctly agreed that goods or produce that pay any description of tax in the interior shall be exempted from any further payment of duty on exportation.

American merchants are to be allowed to purchase directly from the producer the articles in which they trade, and in like manner to sell their goods directly to the parties wishing to purchase the same, without the interference in either case of any other person.

The rates of duty laid down in the tariff attached to this treaty are those that are now paid upon goods or produce shipped in Siamese or Chinese vessels or junks. And it is agreed that American shipping shall enjoy all the privileges now exercised by, or which hereafter may be granted to, Siamese or Chinese vessels or junks.

American citizens will be allowed to build ships in Siam on obtaining permission to do so from the Siamese authorities.

Whenever a scarcity may be apprehended of salt, rice, and fish, the Siamese Government reserve to themselves the right of prohibiting by public proclamation the exportation of these articles, giving thirty days' notice, except in case of war.

Bullion or personal effects may be imported or exported free of charge.

#### GENERAL REGULATIONS UNDER WHICH AMERICAN TRADE IS TO BE CONDUCTED IN SIAM.

**REGULATION I.** The master of every American ship coming to Bangkok to trade must either before or after entering the river, as may be found convenient, report the arrival of his vessel at the custom-house at Paknam, together with the number of his crew and guns, and the port from whence he comes. Upon anchoring his vessel at Paknam he will deliver into the custody of the custom-house officers all his guns and ammunition,<sup>1</sup> and a custom-house officer will then be appointed to the vessel, and will proceed in her to Bangkok.

**REG. II.** A vessel passing Paknam without discharging her guns and ammunition, as directed in the foregoing regulation, will be sent back to Paknam to comply with its provisions and will be fined 800 ticals for having so disobeyed. After delivery of her guns and ammunition she will be permitted to return to Bangkok to trade.

**REG. III.** When an American vessel shall have cast anchor at Bangkok, the master, unless a Sunday should intervene, will, within four and twenty hours after arrival, proceed to the American consulate and deposit there his ship's papers, bills of lading, etc., together with a true manifest of his import cargo; and upon the consul's reporting these particulars to the custom-house, permission to break bulk will at once be given by the latter.

For neglecting so to report his arrival, or for presenting a false manifest, the master will subject himself in each instance to a penalty of 400 ticals, but he will be allowed to correct, within twenty-four hours after delivery of it to the consul, any mistake he may discover in his manifest without incurring the above-mentioned penalty.

**REG. IV.** An American vessel breaking bulk and commencing to discharge before due permission shall be obtained, or smuggling, either when in the river or outside

<sup>1</sup> In practice and by agreement now only powder is taken in charge by the customs officials, and then only when there is a considerable amount or special reason for removing it; but passengers can not land guns without permits from the customs officials.



the bar, shall be subject to the penalty of 800 ticals and confiscation of the goods so smuggled or discharged.

REG. V. As soon as an American vessel shall have discharged her cargo and completed her outward lading, paid all her duties, and delivered a true manifest of her outward cargo to the American consul, a Siamese port clearance shall be granted her on application from the consul, who, in the absence of any legal impediment to her departure, will then return to the master his ship's papers and allow the vessel to leave. A custom-house officer will accompany the vessel to Paknam, and on arriving there she will be inspected by the custom-house officers of that station and will receive from them the guns and ammunition previously delivered into their charge.

REG. VI. The American plenipotentiary having no knowledge of the Siamese language, the Siamese Government have agreed that the English text of these regulations, together with the treaty of which they form a portion and the tariff hereunto annexed, shall be accepted as conveying in every respect their true meaning and intention.

MODIFICATION OF AMERICAN-SIAMESE TREATY OF AMITY AND COMMERCE OF MAY 29, 1856.

UNITED STATES CONSULATE,  
Bangkok, December 31, 1867.

Hon. E. W. SEWARD,  
*Assistant Secretary of State, Washington, D. C.*

SIR: I have the honor to inform the Department that I have received a letter from His Excellency Chaw Phaya Praklang, minister of foreign affairs, informing me that the royal counsellors for the Kingdom of Siam desire to change article 1 of the treaty regulations, and that the change shall go into effect on January 1, 1868. The article alluded to is as follows, viz:

"Every shipmaster upon anchoring his vessel at Paknam will deliver into the custody of the custom-house officers all his guns and ammunition, and a custom-house officer will then be appointed to the vessel, and will proceed in her to Bangkok."

The article as changed will require that the powder alone be left at Paknam, but that the guns be allowed to remain in the vessel. I have given my assent to the change, and all the other consuls have done the same.

The change is a very advantageous one to shipmasters, as in [the] shipping and reshipping of their guns, some of which were heavy, was attended with much delay and expense; whereas they generally have but a few pounds of powder on board, which can be boxed up and put ashore in a very short time.

I have the honor to be, sir, your obedient servant,

J. M. Hood,  
*United States Consul.*

Chaw Phaya Praklang, Minister of Foreign Affairs of the Kingdom of Siam, to Mr. J. M. Hood, United States Consul, saying:

That the senabodee of the Kingdom of Siam have considered this matter, and have come to the conclusion that as they saw that Siam was near the water and that trading ships could ascend to the city, for this reason they asked a clause in the treaties that all guns and powder should be landed at Paknam before the ship would ascend the river. The ministers plenipotentiary also were of the same opinion, and yielded this point to the Siamese in the treaties.

When a vessel came in and the chaw pauskman at Paknam received the guns and powder off the vessel that they found it very difficult to take care of the powder, and were afraid of an explosion, and for this reason they did not receive the powder from the vessel, but simply the guns; but now, a long time since, the senabodee are of the opinion that the taking off of the guns at Paknam is a source of trouble to the vessels, for they took of guns belonging to many persons, and when the vessels come down again it was often after night, and when the captains went for their guns the wrong ones were frequently taken, and when the vessel coming afterwards could not find their own guns there was a fuss, and the Siamese officers had frequently to pay for the guns. Again, the powder was left in the vessels, and they coming up and anchoring in the river there was danger of an explosion and injury to the citizens here.

Therefore, the senabodee have ordered me to write to all the consuls, and ask that the custom be changed from January 1, 1868. We ask to take out the powder of the vessels at Paknam, but the guns can be left in the vessels and need not be taken out.

If you are also of the same opinion you will please inform masters of vessels and others under your protection to this effect. When the vessel comes to Paknam let them take out all the powder, but if they refuse to let the powder be taken out and it remains in the vessel, and there arises any difficulty from that fact, we [beg to] claim indemnity according to the treaty.

Given Tuesday, December 17, 1867.

#### REGULATING THE LIQUOR TRAFFIC IN SIAM, 1884.

- The Government of the United States of America and the Government of His Majesty the King of Siam, being desirous of making satisfactory arrangements for the regulation of the traffic in spirituous liquors in Siam, the undersigned, duly authorized to that effect, have agreed as follows:

##### ARTICLE I.

Spirits of all kinds, not exceeding in alcoholic strength those permitted to be manufactured by the Siamese Government in Siam, may be imported and sold by citizens of the United States on payment of the same duty as that levied by the Siamese excise laws upon spirits manufactured in Siam; and spirits exceeding in alcoholic strength spirits manufactured in Siam as aforesaid may be imported and sold upon payment of such duty, and of a proportionate addition duty for the excess of alcoholic strength above the Siamese Government standard.

Beer and wines may be imported and sold by citizens of the United States on payment of the same duty as that levied by the Siamese excise laws upon similar articles manufactured in Siam, but the duty on imported beer and wines shall in no case exceed 10 per cent ad valorem.

The said duty on imported spirits, beer, and wines shall be in substitution of, and not in addition to, the imported duty of 3 per cent, leviable under the existing treaties; and no further duty, tax, or imposition whatever shall be imposed on imported spirits, beer, and wines.

The scale of excise duty to be levied upon spirits, beer, and wines manufactured in Siam shall be communicated by the Siamese Government to the minister resident and consul-general of the United States at Bangkok, and no change in the excise duties shall affect citizens of the United States until after the expiration of six months from the date at which such notice shall have been communicated by the Siamese Government to the representative of the United States at Bangkok.

##### ARTICLE II.

The testing of spirits imported into the Kingdom of Siam by citizens of the United States shall be carried out by an expert designated by the Siamese authorities and by an expert designated by the consul of the United States. In case of difference the parties shall designate a third person, who shall act as umpire, whose decision shall be final.

##### ARTICLE III.

The Siamese Government may stop the importation by citizens of the United States into Siam of any spirits which, on examination, shall be proved to be deleterious to the public health; and they may give notice to the importers, consignees, or holders thereof to export the same within three months from the date of such notice, and if this is not done the Siamese Government may seize the said spirits and may destroy them: *Provided always*, That in all such cases the Siamese Government shall be bound to refund any duty which may have been already paid thereon.

The testing of spirits imported by citizens of the United States, and which may be alleged to be deleterious, shall be carried out in the manner provided by Article II.

The Siamese Government engages to take all necessary measures to prohibit and prevent the sale of spirits manufactured in Siam which may be deleterious to the public health.

##### ARTICLE IV.

Any citizen of the United States who desires to retail spirituous liquors, beer, or wines in Siam must take out a special license for that purpose from the Siamese Government, which shall be granted upon just and reasonable conditions to be agreed upon from time to time between the two Governments.

## ARTICLE V.

Citizens of the United States shall at all times enjoy the same rights and privileges in regard to the importation and sale of spirits, beer, wines, and spirituous liquors in Siam as the subjects of the most-favored nation; and spirits, beer, wines, and spirituous liquors coming from the United States shall enjoy the same privileges in all respects as similar articles coming from any other country the most favored in this respect.

It is therefore clearly understood that citizens of the United States are not bound to conform to the provisions of the present agreement to any greater extent than the subjects of other nations are so bound.

## BRITISH-SIAMESE TREATY.

## AGREEMENT REVISING TREATY OF 1855 BETWEEN GREAT BRITAIN AND SIAM.

ARTICLE 4. *Taxes, duties, or other charges leviable on British subjects.*

The fourth article of the treaty provides for the payment on the lands held or purchased by British subjects, of "the same taxation that is levied on Siamese subjects." The taxes here alluded to are those set forth in the annexed schedule.

Again, it is stated in the eighth article that "British subjects are to pay import and export duties according to the tariff annexed to the treaty." For the sake of greater distinctness, it is necessary to add to these two clauses the following explanation, namely: That besides the land tax and the import and export duties, mentioned in the aforesaid articles, no additional charge or tax of any kind may be imposed upon a British subject unless it obtain the sanction both of the supreme Siamese authorities and the British consul.

ARTICLE 5. *Passes and port clearance.*

The fifth article of the treaty provides that passports shall be granted to travelers, and the fifth article of the regulations that port clearance shall be furnished to ships. In reference thereto the said royal commissioners, at the request of Mr. Parkes, agree that the passports to be given to British subjects traveling beyond the limits assigned by the treaty for the residence of British subjects, together with the passes for cargo boats and the port clearances of British ships, shall be issued within twenty-four hours after formal application for the same shall have been made to the proper Siamese authorities. But if reasonable cause should at any time exist for delaying or withholding the issue of any of those papers the Siamese authorities must at once communicate it to the consul.

Passports for British subjects traveling in the interior and the port clearance of the British ships will be granted by the Siamese authorities free of charge.

ARTICLE 6. *Prohibition of the exportation of rice, salt, and fish, and on the duty on paddy.*

The eighth article of the treaty stipulates that "Whenever a scarcity may be apprehended of salt, rice, and fish, the Siamese Government reserves to themselves that right of prohibiting by public proclamation the exportation of these articles."

Mr. Parkes, in the elucidation of this clause, desires an agreement to this effect, namely: That a month's notice shall be given by the Siamese authorities to the consul prior to the enforcement of the prohibition; and that British subjects who may previously obtain special permission from the Siamese authorities to export a certain quantity of rice which they have already purchased may do so even after the prohibition comes in force. Mr. Parkes also requests that the export duty on paddy should be half of that on rice, namely, 2 ticals per koyan.

The said royal commissioners, having in view the fact that rice forms the principal sustenance of the nation, stipulate that on the breaking out of war or rebellion the Siamese may prohibit the trade in rice, and may enforce the prohibition so long as the hostilities thus occasioned shall continue. If a dearth should be apprehended, on account of the want or excess of rain, the consul will be informed one month previous to the enforcement of the prohibition. British merchants who obtain the royal permission upon the issue of the proclamation to export a certain quantity of rice which they have already purchased may do so irrespective of the prohibition to the contrary; but those merchants who do not obtain the royal permission will not be allowed when the prohibition takes effect to export the rice they may already have purchased.

The prohibition shall be removed as soon as the cause of its being imposed shall have ceased to exist.

Paddy may be imported on payment of a duty of 2 ticals per koyan, or half the amount levied on rice.

ARTICLE 7. *Permission to import gold leaf as bullion.*

Under the eighth article of the treaty bullion may be imported or exported free of charge. With reference to this clause the said royal commissioners, at the request of Mr. Parkes, agree that foreign coins of every denomination, gold and silver in bars or ingots, and gold leaf may be imported free, but manufactured articles in gold and silver, plated ware, and diamonds, or other precious stones must pay an import duty of 3 per cent.

ARTICLE 8.

The said royal commissioners, at the request of Mr. Parkes, and in conformity with the intent of the eighth article of the new treaty, agree to the immediate establishment of a custom-house, under the superintendency of a high Government functionary, for the examination of all goods landed or shipped, and the receipt of the import and export duties due thereon. They further agree that the business of the custom-house shall be conducted under the regulations annexed to this agreement.

ARTICLE 9. *Subsequent taxation of articles now free from duty.*

Mr. Parkes agreed with the said royal commissioners that whenever the Siamese Government deem it to be beneficial for the country to impose a single tax or duty on any article not now subject to a public charge of any kind they are at liberty to do so, provided that the said tax be just and reasonable.

## AFRICA.

## NORTH AFRICA.

## Algeria, Egypt, Morocco, and Tunis.

## ALGERIA.

[Compiled in the Bureau of Foreign Commerce for the International Customs Journal.]

Products, natural or manufactured, of French origin (with the exception of sugar), and foreign products nationalized in the mother country through payment of duty, shall be admitted free of duty when imported direct into Algerian ports.

With the exception of the following goods, and rates specified, all foreign goods imported into Algeria are assessed the duties prescribed in the tariff covering imports into France.

Articles.	Rates of duty, per 220.46 pounds.		
	European products.	Products from outside of Europe.	Products from European warehouses.
Meat, salted:			
Pork, of all kinds <i>a</i> .....	\$2.316	\$2.316	\$3.011
Beef, and other.....	4.825	4.825	5.52
Sugar, from France and French colonies:			
In powder, per 220 pounds of refined sugar.....	7.72	7.72	.....
Refined.....	7.72	7.72	.....
Candy.....	8.25	8.25	.....
Foreign—			
In powder, the estimated yield at refining of which is 98 per cent or less per 220 pounds of refined sugar.....	<i>b</i> 7.72	7.72	7.72
In powder, exceeding 98 per cent, real weight.....	10.808	10.808	10.808
Refined (minimum tariff, \$9.65).....	10.808	10.808	10.808
Candy (minimum tariff, \$13.394).....	13.819	13.819	13.819
Coffee:			
In the bean.....		6.368	8.309
Roasted or ground.....	6.359		6.359
Pepper, in the grain or ground.....		26.70	34.42
Pimento, in the grain or ground.....		26.73	34.42
Cinnamon.....		26.73	34.42
Cassia, lignea.....		26.73	34.42
Nutmegs:			
In shell.....		26.73	34.42
Shelled.....		40.14	49.79
Mace.....		40.14	49.79
Cloves.....		26.73	34.42
Vanilla.....		54.525	55.455
Tobacco:			
In the leaf or in stalks.....	9.65	9.65	9.65
Smoking or chewing, and snuff.....	28.95	28.95	28.95
Cigars and cigarettes.....	48.25	48.25	48.25

*a* Custom houses in Algeria are not open to the importation of salt pork of American origin.

*b* Plus \$1.350 per 220.46 pounds net on real weight.

## Sea octroi collected in Algeria.

Articles.	Rates of duty per 220.46 pounds.
Coffee.....	\$5.79
Glucose.....	1.83
Raw and bastard sugar.....	2.804
Sugar, refined.....	3.68
Chicory, ground.....	.964
Tea.....	4.824
Pepper.....	6.754
Chestnuts and flour thereof.....	.964
Cinnamon and cassia lignea.....	8.66
Nutmegs, mace, and vanilla.....	19.30
Cloves and clove stems.....	7.72
Oils, mineral.....	.964
Alcohol, per 26.417 gallons of pure alcohol.....	9.65
Beer, per 26.417 gallons of liquid.....	.964

## EXPORT DUTY.

A duty of 9.65 cents per ton is imposed on phosphates of lime exported from Algeria.

## EGYPT.

[Corrected up to March, 1900.]

## IMPORT DUTY.

An import duty of 8 per cent ad valorem shall be collected on all goods imported into Egypt. This duty shall be levied on the value of the goods at the port of entry.

## EXPORT, REEXPORT AND TRANSIT DUTIES.

An export duty of 1 per cent ad valorem shall be levied, without distinction, on all produce of the soil or industry of Egypt.

Foreign goods on which the duty of 8 per cent has been paid, and which are reexported within six months from the date of entry, shall be allowed a drawback of 7 per cent.

A transit duty of 1 per cent ad valorem shall be levied on all foreign goods passing in transit through Egypt. Goods passing in transit on railways of the State or through the Suez Canal are exempt from this duty.

## SPECIAL DUTIES.

*Tobacco.*—Stripped tobacco, cut, pressed, and powdered tobacco, and cigarettes, \$1.24 per 2.2046 pounds.

Tobacco other than the foregoing, 10 cents per 2.2046 pounds.

Cigars of all kinds, per 2.2046 pounds, \$1.24.

Tobacco for nargilehs (tombac) is a monopoly.

## IMPORTS PROHIBITED.

The importation of salt, saltpeter, soda, hasheesh, arms, ammunition, gunpowder, and explosives is prohibited. The Government will allow, however, the introduction of arms and ammunition destined for the personal use of foreigners intending to reside in Egypt.

## MOROCCO.

## IMPORT TARIFF.

The duties, both export and import, at Tangier and all other ports of the country, are based on the "Convention of commerce and navigation" between Great Britain and Morocco. This convention was signed at Tangier by the representatives of the two countries on December 9, 1856. Such customs regulations as were then made are practically the regulations in force to day. There is no bounty legislation on any article the product or manufacture of Morocco, whether such product or manufactured article is intended for exportation or for home consumption.

Certain articles, as opium, sulphur, powder, saltpeter, lead, arms of all kinds, and munitions of war, are prohibited importation, excepting by the Sultan himself, or for his use or that of the Government of Morocco.

The import duties on all articles allowed to enter Morocco can not exceed 10 per cent in cash on their value at the port of their disembarkation, excepting goods made of silk, the duty on which is only 5 per cent on its value. There is no discriminating import duty. All kinds of goods, except silk, no matter from what country they may be imported or wherever manufactured, are subject to the above-mentioned rate of duty, viz, 10 per cent on being landed in any port of Morocco.

There is no printed import tariff of Morocco. It is not needed, as every one understands he must pay 10 per cent. It is said, however, the customs officials often value the goods at a much higher rate than the cost, in which case presenting the invoice sets the matter right. If one has no invoice then he is at the mercy of the customs officials and must pay the sum specified by these officials unless the party appeals to his legation or consulate on account of the excessive duty exacted. If the legation or consulate takes up the case, the sum demanded by the officials is sometimes reduced.

According to article 13 of the treaty, any British subject detected in smuggling into Morocco will suffer the confiscation of his goods to the Sultan; and such subject shall, on conviction before any British consular officer, be liable to a fine in an amount treble the amount of duties leviable on such goods, or, in the case of goods not admitted to importation, treble the value of the goods. The party failing to pay the fine, shall, on conviction, be liable to be imprisoned; or, without being fined, may be imprisoned not to exceed one year in such place as the consular officer may determine.

This is the regulation practically in force against smuggling on the part of any foreigner.

#### EXPORT TARIFF.

The duty levied on exported articles, the product or manufacture of Morocco, may be found in the table herewith inclosed. The dollar in the payment of duties is the Spanish dollar of 5 pesetas, a peseta here being considered, at par, equivalent to 20 cents American. In the treaty referred to, wheat and barley, mules, donkeys, sheep, and goats are in the list of exportable articles. In one of the articles of the treaty, however, the Sultan reserved for himself the right to prohibit the exportation of any kind of grain or other article of commerce from his dominions by any British subject. Any prohibition, however, either as to the exportation or importation of any article, applicable to British subjects shall also apply to subjects of every other nation. It appears the Sultan has thought fit to exercise the right or privilege under the treaty of prohibiting the exportation of wheat and barley, and also of horses, mules, donkeys, cows, sheep, and goats. The only animal that can now be exported as an article of commerce is the bullock. Another clause of the treaty reserves for the Sultan the right to reduce the duty on articles of exportation, if he thinks proper. It appears he has never thought proper; at least, it never has occurred to him to take any step in this direction.

I would add even bullocks can not be exported except a permit be obtained by the legation or consulate from the administrators of customs. The number specified in the permit for exportation granted to each legation for its subjects is limited to 6,000. Having the permit to export does not, however, exempt the exporter from the payment of the export duty, which is \$5 (Spanish or Moorish) for each bullock exported.

#### SHIPPING REGULATIONS AND CHARGES.

Sailing vessels anchoring in this port under 200 tons shall pay 6 moozonats per ton, equivalent to 1½ American cents, a moozona being equivalent to one-fifth of a cent; if above 200 tons the 6 moozonats shall be paid for the 200, and 2 moozonats per ton for the remainder. At Rabat and Larache 4 moozonats per ton are charged for a

vessel entering the river, for pilotage, and the same for pilotage out, and 3 for anchorage. At Mogador 4 moozonats per ton are charged for pilotage entering the port, and 6 per ton for anchorage. With the above exceptions the rates at the other ports are the same for sailing vessels as at Tangier. A steamer entering a Moorish port for anchorage is charged \$6 (Moorish). In addition to the foregoing charges the officers of the port charge from 20 to 100 ounces<sup>1</sup> (16 to 80 cents American), the latter sum for vessels exceeding 200 tons. The boats of the Moorish Government must be employed in discharging cargo from vessels arriving in the ports of Morocco. If, however, within two days after the arrival of the foreign vessel in port, the Moorish boats are not placed at the disposal of the foreign vessels, private boats may be employed, the charge for the same being half what it would have been were Government boats employed.

D. N. BURKE,  
Consul-General.

TANGIER, September 15, 1897.<sup>2</sup>

#### EXPORT TARIFF OF MOROCCO.

Maise and durra .....	full fanega <sup>3</sup> ..	\$0.50
Beans .....	do .....	.50
Birdseed .....	per quintal <sup>4</sup> ..	.25
Dates .....	do .....	1.00
Almonds .....	do .....	.75
Oranges, lemons, and limes .....	per 1,000 ..	.20
Cumin seed .....	per quintal ..	.30
Oil .....	do .....	1.25
Gums .....	do .....	.40
Henna .....	do .....	.30
Wax .....	do .....	2.50
Rice .....	do .....	.50
Wool (washed) .....	do .....	2.00
Wool (in grease, or unwashed) .....	do .....	1.36
Hides, sheep, and goat skins .....	do .....	.90
Tanned skins, called felaly, zawany, and cochinea .....	do .....	2.50
Horns .....	per 1,000 ..	.40
Tallow .....	per quintal ..	1.15
Fowls .....	per dozen ..	.50
Eggs .....	per 1,000 ..	1.25
Slippers .....	per 100 ..	.25
Porcupine quills .....	per lb .....	.90
Grassool .....	do .....	.37
Ostrich feathers .....	do .....	.90
Baskets .....	per 100 ..	.50
Caraway seed .....	per quintal ..	.50
Combs of wood .....	per 100 ..	.10
Hair .....	per quintal ..	.75
Raisins .....	do .....	.50
Woollen lashes, called karazy .....	per 100 ..	2.50
Tackawt (a dye) .....	per quintal ..	.50
Tanned fleeces .....	do .....	.90
Hemp and flax .....	do .....	2.50
Coriander seed .....	do .....	.50

<sup>1</sup> One ounce is equivalent to 4 moozonats, or four-fifths of an American cent.

<sup>2</sup> Corrected to April, 1900.

<sup>3</sup> Fanega = 1.508 bushels.

<sup>4</sup> Quintal = 104 pounds.



## TUNIS.

[Tariff of May 2, 1898, corrected to April, 1900.]

SCHEDULE A.—*Import tariff. a*

No.	Goods.	Unit.	Duties.	
			Francs.	United States equivalent.
<i>Live animals.</i>				
1	Horses and mares.....	Head.....	15. 00	\$2. 865
2	Foals.....	do.....	10. 00	1. 93
3	Mules.....	do.....	5. 00	. 965
4	Asses.....	do.....	2. 00	. 386
5	Oxen, cows, bulls, steers, bullocks, and heifers.....	do.....	15. 00	2. 865
6	Calves.....	do.....	4. 00	. 772
7	Rams, ewes, and wethers.....	do.....	3. 00	. 579
8	Lambs.....	do.....	1. 00	. 193
9	Goats.....	do.....	2. 00	. 386
10	Kids.....	do.....	1. 00	. 193
11	Pigs.....	do.....	4. 00	. 772
12	Game.....	100 kilograms, gross.....	10. 00	1. 93
13	Poultry.....	do.....	10. 00	1. 93
14	Animals, live, not specially mentioned.....	do.....	Free.	
<i>Animal products and wastes.</i>				
15	Butchers' meat, fresh or salted.....	Ad valorem.....	8 p. c.	
16	Preserved meat or game and patés de foie gras.....	do.....	8 p. c.	
17	Extracts of meat (b).....	100 kilograms, net.....	30. 00	5. 79
18	Game, poultry, pigeons, and turtles, dead.....	100 kilograms, gross.....	Free.	
19	Pork-butchers' produce.....	Ad valorem.....	8 p. c.	
20	Eggs of poultry or game.....	do.....	8 p. c.	
21	Yolks of eggs unfit for alimentary purposes.....	100 kilograms, gross.....	Free.	
22	Silkworm's eggs.....	do.....	Free.	
23	Milk, natural or condensed.....	Ad valorem.....	8 p. c.	
24	Cheese.....	do.....	8 p. c.	
25	Butter, fresh, melted, or salted.....	100 kilograms, gross.....	6. 00	1. 158
26	Honey.....	Ad valorem.....	8 p. c.	
	Greases, animal, other than fish:			
27	Lard.....	do.....	8 p. c.	
28	Other.....	100 kilograms, gross.....	Free.	
28 <sup>aa</sup>	Margarine, oleomargarine, alimentary fats and other similar substances.....	Ad valorem.....	8 p. c.	
	Beeswax:			
29	Crude, including sediments of.....	100 kilograms, gross.....	8. 00	1. 544
30	Residues of.....	do.....	Free.	
31	Hides and skins, raw, green or dry.....	do.....	Free.	
32	Peltries, raw.....	do.....	Free.	
33	Grease from hides ("degras de peaux").....	Ad valorem.....	8 p. c.	
	Wools, including alpaca, llama, vicuña wool; also yack, camel, and cashmere goat's hair:			
34	In the mass and on the skin, and wastes of wool.....	100 kilograms, gross.....	Free.	
35	In the mass, dyed, and noils, dyed.....	100 kilograms, net.....	25. 00	4. 825
36	Combed or carded.....	do.....	25. 00	4. 825
37	Combed or carded, dyed.....	do.....	27. 50	5. 307
	Horsehair:			
38	Raw.....	100 kilograms, gross.....	Free.	
39	Prepared or curled.....	do.....	10. 00	1. 93
	Hair:			
40	Raw, combed, or carded, of the mohair goat.....	do.....	Free.	
41	Combed or carded, other.....	do.....	10. 00	1. 93
42	In hanks.....	do.....	10. 00	1. 93
43	Wormgut ("poil de Messine").....	do.....	Free.	
	Feathers:			
44	Ornamental.....	do.....	Free.	
45	Quills for writing.....	do.....	Free.	

a In virtue of art. 3 of the decree of May 2, 1898, and according to paragraph 7 of instructions of the direction general of finance, dated May 3 of the same year, the present import tariff becomes the general tariff applicable to all goods of whatever origin, save the special exemptions granted to certain French and Algerian products. (See page —.)

Consequently the régime of surtaxes and of certificates of origin is repealed.

b Including weight of the receptacle forming the interior package.

SCHEDULE A.—*Import tariff*—Continued.

No.	Goods.	Unit.	Duties.		
			France.	United States equivalent.	
<i>Animal products and wastes—Continued.</i>					
<i>Silk:</i>					
46	Raw or in cocoons .....	100 kilograms, gross...	Free.	\$57.90	
47	Floss and flock .....	do .....	Free.		
48	Worked or thrown, dyed .....	100 kilograms, net .....	300.00		
49	Guano and other manures, including the residue of animal black .....	100 kilograms, gross .....	Free.		
50	Blood, dried, and manure from horns .....	do .....	Free.		
51	Bones, calcined, white, for fertilizers (residues) .....	do .....	Free.		
52	Bone-black (animal black) .....	Ad valorem .....	8 p. c.		
53	Glue stock .....	100 kilograms, gross .....	Free.		
54	Hair, human, unmanufactured .....	do .....	Free.		
55	Other animal products and wastes, in a raw state .....	do .....	Free.		
<i>Fisheries.</i>					
56	Fishery products of the Tunisian coast ..	100 kilograms, gross ..	Free.		
Fresh-water fish, fresh:					
57	Of the salmonoid family .....	Ad valorem .....	8 p. c.		
58	Other .....	100 kilograms, gross ..	5.00		
59	Salt-water fish, fresh .....	Ad valorem .....	8 p. c.	.965	
60	Fish, dried, salted or smoked .....	do .....	8 p. c.		
61	Fish, preserved or marinated .....	do .....	8 p. c.		
Oysters, fresh:					
62	Seed .....	100 kilograms, gross ..	Free.	2.895	
63	Other .....	per 1,000 .....	1.50		
64	Oysters, marinated and .....	100 kilograms, net .....	15.00		
65	Mussels and other shellfish .....	100 kilograms, gross ..	Free.		
Spermaceti:					
66	Crude .....	do .....	5.00	.965	
67	Pressed .....	do .....	10.00		
68	Refined .....	100 kilograms, net .....	15.00		
69	Roe of cod and mackerel .....	100 kilograms, gross ..	.60		
70	Fish manure .....	do .....	Free.		
71	Whalebone, rough .....	do .....	Free.		
72	Dog fish skins and sealskins, raw .....	do .....	Free.		
73	Coral, rough .....	do .....	Free.		
74	Pearls, fine .....	do .....	Free.		
75	Fish bladders .....	do .....	Free.		
76	Other fishery products .....	Ad valorem .....	8 p. c.		
<i>Animal substances, raw, used in medicine or perfumery.</i>					
<i>Sponges:</i>					
77	Rough .....	100 kilograms, gross ..	Free.	12.545	
78	Prepared .....	100 kilograms, net .....	65.00		
79	Musk .....	100 kilograms, gross ..	Free.		
80	Cantharides, civet, castoreum and ambergris .....	do .....	Free.		
81	Other substances, raw .....	do .....	Free.		
<i>Materials for carving.</i>					
82	Elephants' tusks, whole or in pieces .....	100 kilograms, gross ..	Free.		
83	Ivory crude .....	do .....	Free.		
84	Shells, mother-of-pearl and other .....	do .....	Free.		
85	Horns of cattle, rough, prepared or in sheets .....	do .....	Free.		
86	Other hard carving materials .....	do .....	Free.		
<i>Farinaceous food.</i>					
<i>Cereals in the grain:</i>					
87	Wheat <i>b</i> .....	100 kilograms, gross ..	Free.	.2316	
88	Rye .....	do .....	1.20		
89	Maize <i>b</i> .....	do .....	Free.		
90	Barley <i>b</i> .....	do .....	Free.		
91	Oats .....	do .....	1.20	.2316	
92	Other .....	Ad valorem .....	8 p. c.		

<sup>a</sup>Including weight of receptacle forming the interior package.

<sup>b</sup>The fiscal duty of 20 "caroubes" per "caflis," leviable on wheat, barley, and maize, is converted into a tax of 15 centimes per hectoliter.

SCHEDULE A.—*Import tariff*—Continued.

No.	Goods.	Unit.	Duties.	
			France.	United States equivalent.
<i>Farinaceous food—Continued.</i>				
Cereals in flour:				
93	Wheat .....	Ad valorem .....	8 p. c.	
94	Rye .....	do .....	8 p. c.	
95	Maize .....	do .....	8 p. c.	
96	Barley .....	do .....	8 p. c.	
97	Oats .....	do .....	8 p. c.	
98	Other .....	do .....	8 p. c.	
99	Malt (germinated barley) .....	do .....	8 p. c.	
100	Groats, semolina and grits (coarse flour) ..	do .....	8 p. c.	
101	Semolina paste and Italian pastes .....	do .....	8 p. c.	
Rice:				
102	In the husk .....	100 kilograms, gross ..	1.50	\$0.2885
103	Whole or broken; flour and semolina ..	do .....	4.00	.772
104	Potatoes .....	do .....	.40	.772
Pulse and pulse flour:				
105	Chick peas (pols pointus) .....	do .....	Free.	
106	Other .....	Ad valorem .....	8 p. c.	
107	Chestnuts .....	100 kilograms, gross ..	1.00	.193
108	Chestnut flour .....	do .....	2.00	.386
109	Other farinaceous food .....	Ad valorem .....	8 p. c.	
<i>Fruits and seeds.</i>				
110	Table and wine grapes: residue of grapes and must, in casks or otherwise; vine wastes .....		Prohibited.	
Table fruits, fresh:				
111	Apples and pears .....	100 kilograms, gross ..	2.00	.386
112	Other .....	Ad valorem .....	8 p. c.	
Table fruits, dried or drained:				
113	Raisins .....	do .....	8 p. c.	
114	Figs .....	do .....	8 p. c.	
115	Nuts .....	100 kilograms, gross ..	Free.	
116	Almonds and hazelnuts, in the shell ..	do .....	3.00	.579
117	Almonds and hazelnuts, shelled .....	do .....	6.00	1.158
118	Pistachio nuts .....	Ad valorem .....	8 p. c.	
119	Other .....	do .....	8 p. c.	
Table fruits, candied or preserved:				
120	In spirits, sugar or honey .....	do .....	8 p. c.	
121	Other .....	do .....	8 p. c.	
Fruits for distillation:				
122	Green aniseed .....	do .....	8 p. c.	
123	Myrtleberries and prickly pears .....	100 kilograms, gross ..	Free.	
124	Other .....	Ad valorem .....	8 p. c.	
125	Raisins, dried figs, and dates exclusively destined to distilling or to the manufacture of wine ..	do .....	8 p. c.	
126	Seeds for sowing .....	100 kilograms, gross ..	Free.	
127	Oleaginous foods and seeds .....	100 kilograms, net .....	12 p. c.	
127 bis	Fruits and seeds, other .....	Ad valorem .....	8 p. c.	
<i>Colonial produce.</i>				
128	"Kir," hasheesh, "chira" .....		Prohibited.	
Tobacco:				
129	In leaves or stalks, for the Regie .....	100 kilograms, gross ..	Free.	
130	In leaves or stalks, for private account ..		Prohibited.	
131	Manufactured, for the Regie .....	100 kilograms, gross ..	Free.	
	Manufactured for the personal use of the importer, in a quantity not exceeding 10 kilograms, per consignee, and per annum— <i>b</i> ..			
132	Cigars and cigarettes .....	100 kilograms, net .....	3,000.00	694.80
133	Snuff and chewing tobacco .....	do .....	1,500.00	289.50
134	Smoking tobacco, Turkish .....	do .....	2,500.00	482.25
135	Smoking tobacco of any other origin .....	do .....	1,500.00	289.50
136	Other .....		Prohibited.	
137	Tobacco juice (praise) .....		Prohibited.	

*a* Potatoes shall only be admitted after having been thoroughly washed, unless accompanied by a certificate of origin attesting that they proceed from a region uninfested with phylloxera.

*b* Without right of sale, and under reserve of the administration granting permission and on furnishing security guaranteeing the payment as a fine, of a second import duty, should the above stipulations not be complied with.

SCHEDULE A.—*Import tariff*—Continued.

No.	Goods.	Unit.	Duties.	
			France.	United States equivalent.
Colonial produce—Continued.				
Sugar:				
138	In powder (not including the consumption tax).	100 kilograms, gross	4. 00	\$0. 772
139	Refined, other than candy (not including the consumption tax).	.....do .....	6. 00	1. 158
140	Refined candy (not including the consumption tax).	100 kilograms, net	15. 00	2. 895
141	Coffee in the bean and shells .....	.....do .....	60. 00	11. 58
142	Coffee, roasted or ground .....	.....do .....	65. 00	12. 545
143	Cocoa in the bean and shells .....	.....do .....	50. 00	9. 65
144	Cocoa crushed (in paste, tablets, and powder).	.....do .....	70. 00	13. 51
145	Cocoa butter .....	.....do .....	70. 00	13. 51
146	Pepper .....	.....do .....	140. 00	27. 02
147	Pimento .....	.....do .....	100. 00	19. 34
148	Tea .....	.....do .....	130. 00	25. 09
149	Cloves .....	.....do .....	140. 00	27. 02
150	Cinnamon .....	.....do .....	150. 00	28. 95
151	Cassia lignea .....	.....do .....	150. 00	28. 95
152	Nutmegs in the shell .....	.....do .....	200. 00	38. 60
153	Nutmegs, shelled .....	.....do .....	260. 00	50. 18
154	Vanilla .....	.....do .....	310. 00	59. 83
155	Mace .....	.....do .....	260. 00	50. 18
156	Amomums and cardamoms .....	.....do .....	100. 00	19. 34
157	Colonial produce, other .....	Ad valorem .....	8 p. c.	
Vegetable oils and juices.				
Fixed oils:				
158	Pure olive oil .....	100 kilograms, net	20. 00	3. 860
159	Other .....	.....do .....	35. 00	6. 755
160	Scented .....	Ad valorem .....	8 p. c.	
Volatile oils or essences:				
161	Of rose .....	100 kilograms, net	2, 000. 00	386. 001
162	Of the roseate geranium .....	Ad valorem .....	8 p. c.	
163	Other .....	.....do .....	8 p. c.	
164	Vegetable wax .....	.....do .....	8 p. c.	
165	Gums of all kinds .....	100 kilograms, gross	Free.	
166	Buds and resins, raw; colophony, pitch, resin cakes, and other indigenous resinous products.	Ad valorem .....	8 p. c.	
167	Tar, oil of resin, spirits of turpentine .....	.....do .....	8 p. c.	
168	Resins and other exotic resinous products other than of pine or fir.	100 kilograms, gross	Free.	
169	Balsams .....	.....do .....	10. 00	1. 93
Juices of a special kind:				
170	Camphor, raw .....	.....do .....	2. 00	. 386
171	Camphor, refined .....	.....do .....	6. 00	1. 158
172	Manna .....	.....do .....	8. 00	1. 544
173	Opium .....	100 kilograms, net	100. 00	19. 30
174	Aloes .....	100 kilograms, gross	3. 20	. 6176
175	Licorice juice .....	.....do .....	4. 00	. 772
176	Caoutchouc and gutta-percha, raw or melted in lumps.	.....do .....	Free.	
177	Bird lime .....	.....do .....	Free.	
178	Sarcocolla, kino, and other dry vegetable juices.	.....do .....	Free.	
Vegetable substances of a medicinal character.				
179	Marshmallow and other roots, fresh .....	.....do .....	Prohibited.	
180	Herbs, flowers, and leaves, marshmallow and other, fresh .....	.....do .....	Prohibited.	
181	Marshmallow and althea roots, dried .....	Ad valorem .....	8 p. c.	
182	Roots, other, dried .....	100 kilograms, gross	Free.	
183	Flowers of marshmallow, mallow, borage, dried, datura, rue, marjoram, sage, white mullein, mint in leaves, mint in bunches, melissa in leaves, melissa in bunches, hyssop in leaves, hyssop in bunches, roses of provins, pansies, camomile flowers, elder flowers, basil, melilot, savory, soapwort.	Ad valorem .....	8 p. c.	
184	Flowers, leaves, and herbs, other, dried .....	100 kilograms, gross	Free.	

SCHEDULE A.—*Import tariff*—Continued.

No.	Goods.	Unit.	Duties.	
			Francs.	United States equivalent.
<i>Vegetable substances of a medicinal character—Continued.</i>				
<i>Peels and barks:</i>				
185	Of lemons, oranges, and other fruits belonging to the same family.	Ad valorem.....	8 p. c.	
	(Other .....	100 kilograms, gross ..	Free.	
186	Lichens.....	do ..	Free.	
187	Fruits, candied.....	Ad valorem.....	8 p. c.	
188	Elderberries, myrtloberries, and bilberries ..	do ..	8 p. c.	
189	Other medicinal fruits and seeds.....	100 kilograms, gross ..	Free.	
<i>Woods.</i>				
190	Firewood.....	100 kilograms, gross ..	Free.	
191	Charcoal and boon.....	Ad valorem.....	8 p. c.	
<i>Woods, common:</i>				
<i>Oak, rough or squared—</i>				
192	Railway sleepers .....	do ..	8 p. c.	
193	Other.....	do ..	8 p. c.	
194	Oak, sawn.....	do ..	8 p. c.	
195	Walnut, rough or squared.....	do ..	8 p. c.	
196	Walnut, sawn.....	do ..	8 p. c.	
<i>Other, rough or squared:</i>				
197	Railway sleepers .....	do ..	8 p. c.	
198	Other.....	do ..	8 p. c.	
199	Other sawn wood.....	do ..	8 p. c.	
200	Masts, small masts, spars, "pigouilles," staffs for boat hooks, oars.	do ..	8 p. c.	
201	Wood in splints.....	do ..	8 p. c.	
202	Hoop wood.....	do ..	Free.	
203	Stave wood.....	do ..	Free.	
204	Poles, props, and other common wood.....	do ..	8 p. c.	
205	Cork, rough, rasped or in planks.....	do ..	Free.	
206	Cabinetmakers' wood.....	do ..	Free.	
207	Scented woods.....	do ..	Free.	
208	Dyewoods, in logs or ground.....	do ..	Free.	
209	Staffs and props, used.....		Prohibited.	
<i>Fibers, stems and fruits for manufacturing purposes.</i>				
210	Cotton in the wool.....	100 kilograms, gross ..	Free.	
211	Cotton, in carded or gummed sheets (wadding).	Ad valorem.....	8 p. c.	
212	Flax and jute, raw, hackled, combed or in tow.	100 kilograms, gross ..	Free.	
213	Hemp in the stalk, crushed, hackled, and tow ..	do ..	Free.	
214	Hemp, combed.....	Ad valorem.....	8 p. c.	
215	Canes and reeds, raw.....	100 kilograms, gross ..	Free.	
216	Osiers, raw or stripped; canes and reeds known as China rattans, for basket makers' wares.	Ad valorem.....	8 p. c.	
217	All other fibers, stems, and fruits for manufacturing purposes.	100 kilograms, gross ..	Free.	
<i>Dyes and tanning materials.</i>				
218	Madder, in the root, ground, or in the straw.	100 kilograms, gross ..	Free.	
219	Turmeric, in root or powder.....	do ..	Free.	
220	Tan barks, ground or not.....	do ..	1. 00	\$0.132
221	Saffron.....	do ..	Free.	
222	Gallnuts and valonias .....	do ..	Free.	
223	Other roots, herbs, leaves, flowers, berries, seeds, and fruits, fit for dyeing or tanning.	do ..	Free.	
<i>Various products and waste substances.</i>				
224	Vegetables, salted, pickled, preserved, or dried.	Ad valorem.....	8 p. c.	
225	Vegetables, fresh .....		Prohibited.	
226	Truffles, fresh.....		Prohibited.	
227	Beet roots, fresh.....		Prohibited.	
228	Chicory roots, green.....		Prohibited.	
229	Peat and turf, for fuel .....		Prohibited.	
230	Nursery and hothouse plants and shrubs; plants of all kinds.		Prohibited.	

SCHEDULE A.—*Import tariff*—Continued.

No.	Goods.	Unit.	Duties.	
			France.	United States equivalent.
Various products and waste substances—Continued.				
231	Vine plants, branches, twigs, cuttings, with or without roots, shoots, etc.; vine leaves, even when employed for wrapping, covering, or packing purposes, and all vine wastes.	.....	Prohibited.	
232	Vegetable fertilizers and manures	.....	Prohibited.	
233	Truffles, dried or marinated	Ad valorem	8 p. c.	
234	Straw, millet, for brooms	100 kilograms, gross	3.00	\$0.579
235	Straw, other	do	.40	.0772
236	Fodder	do	.40	.0772
237	Bran from any kind of cereal	do	.60	.1158
238	Yeast from distilleries	Ad valorem	8 p. c.	
239	Yeast, beer	100 kilograms, gross	Free.	
240	Hops	do	Free.	
241	Oilcake and malt refuse	do	Free.	
	Cellulose pulp:			
242	Mechanical, dried	do	1.00	.193
243	Mechanical, moist	do	.50	.0965
244	Chemical	do	2.00	.386
245	Powders and liquids used for preventing diseases of the vine.	do	Free.	
246	Vegetable products and refuse not specially mentioned.	do	Free.	
Beverages.				
Fermented beverages:				
247	Wines exclusively the produce of the fermentation of fresh grapes, of 12 degrees and under.	Per hectoliter	12.00	2.316
248	Wines exclusively the produce of the fermentation of fresh grapes, of 12½ degrees and above.	Hectoliter of liquid	(a)	
249	Vinegar, other than perfumed	Ad valorem	8 p. c.	
250	Cider and perry	do	8 p. c.	
251	Beer	do	8 p. c.	
252	All other beverages not specially mentioned.	do	8 p. c.	
Distilled beverages:				
253	Brandy, rum, and taffia, in bottles (not including the consumption tax).	Hectoliter of liquid	20.00	3.86
254	Brandy, other (not including the consumption tax).	Hectoliter of pure alcohol.	20.00	3.86
255	Spirits of all kinds (pure alcohol) (not including the consumption tax).	do	20.00	3.86
256	Liqueurs (not including the consumption tax).	Hectoliter of liquid	25.00	4.825
257	Mineral waters (jars included)	100 kilograms, gross	Free.	
258	Other beverages	Ad valorem	8.00	
Marble, stones, earths, combustible minerals, etc.				
Marble, statuary or other:				
259	Rough or squared	100 kilograms, gross	Free.	
260	Sawn, of a thickness of 16 centimeters or more.	do	Free.	
261	Sawn, of less than 16 centimeters in thickness.	Ad valorem	8.00	
262	Sculptured, polished, with moldings or otherwise worked.	do	8.00	
Alabaster:				
263	Rough or squared	100 kilograms, gross	Free.	
264	Sawn, of a thickness of 16 centimeters or more.	do	Free.	
265	Sawn, of less than 16 centimeters in thickness.	do	2.50	.4825
266	Sculptured or otherwise worked	Ad valorem	8.00	
Agate and other similar stones:				
267	Rough	100 kilograms, gross	Free.	
268	Wrought	100 kilograms, net	15.00	2.895

<sup>a</sup> Same duty for the first 12 degrees, increased for additional degrees by 15 centimes for every tenth of a degree up to 15 degrees, and above 15 degrees by 50 centimes (9.65 cents) per degree, any fraction of a degree to be subject to the duty leviable in the higher degree.

SCHEDULE A.—*Import tariff*—Continued.

No.	Goods.	Unit.	Duties.	
			France.	United States equivalent.
<i>Marble, stones, earths, combustible minerals, etc.—Continued.</i>				
269	Stone, worked, including worked building stone: Cut or sawn, with flat surfaces, of a thickness of— 16 centimeters or more..... From 4 to 16 centimeters, exclusive..... Less than 4 centimeters.....	100 kilograms, gross .. do ..... do .....	Free. .40 .80	 \$0.0772 .1544
270	Sculptured, with moldings or polished— Lithographic stones ..... All other .....	do ..... Ad valorem .....	Free. 8 p. c.	
271	Millstones.....	100 kilograms, gross ..	Free.	
272	Whetstones other than grindstones.....	Ad valorem.....	8 p. c.	
273	Precious stones, rough or cut.....	100 kilograms, gross ..	Free.	
274	Rock crystal, rough or wrought.....	do .....	Free.	
275	Emery in powder and other.....	Ad valorem.....	8 p. c.	
276	Kaolin.....	100 kilograms, gross ..	.35	.0078
277	Alunite, rough.....	do .....	.50	.0095
278	Stones and earths for artistical and manufacturing purposes, not otherwise mentioned.	do .....	Free.	
279	Slates: For building purposes, in rough blocks Other.....	do ..... Ad valorem.....	Free. 8 p. c.	
<i>Building materials:</i>				
280	Bricks, solid or hollow, of all shapes and sizes, neither glazed nor enameled— Common..... Fine or smoothed .....	100 kilograms, gross .. Ad valorem..... do .....	.15 8 p. c. 8 p. c.	.0289
281	Tiles, roofing, neither glazed nor enameled; common earthenware for building purposes, not ornamented. <i>a</i>	do .....	8 p. c.	
282	Paving stones.....	do .....	8 p. c.	
283	Cement; pipes and molded articles of cement and beton (concrete).	do .....	8 p. c.	
284	Tiles, paving, of compressed cement.....	do .....	8 p. c.	
285	Building stones, rough; plaster.....	100 kilograms, gross ..	Free.	
286	Lime, common.....	do .....	Free.	
287	Lime, hydraulic.....	Ad valorem.....	8 p. c.	
288	Other materials.....	100 kilograms, gross ..	Free.	
289	Marl, earths, mold, and pozzolana.....		Prohibited.	
290	Ice.....	100 kilograms, gross ..	Free.	
291	Sulphur.....	do .....	Free.	
292	Coal or coke.....	do .....	.12	.0232
293	Coal cinders.....	1,000 kilograms, gross ..	.12	.0232
294	Graphite or plumbago; bitumens; coal tar.....	100 kilograms, gross ..	Free.	
295	Mineral wax or ozokerite.....	Ad valorem.....	8 p. c.	
296	Jet; yellow amber.....	100 kilograms, gross ..	Free.	
297	Paraffine.....	Ad valorem.....	8 p. c.	
298	Vaseline.....	do .....	8 p. c.	
<i>Petroleum, schist, and other mineral illuminating oils:</i>				
299	Crude <i>b</i> .....	do .....	8 p. c.	
300	Refined, and essences of <i>b</i> .....	do .....	8 p. c.	
301	Heavy oils and residues of petroleum and other mineral oils. <i>b</i>	do .....	8 p. c.	
<i>Metals.</i>				
<i>Gold and platinum:</i>				
302	Crude, in lumps, ingots, bars, dust, broken articles, and ores.....	100 kilograms, gross ..	Free.	
303	Gold, hammered, in leaves.....	100 kilograms, net ..	750.00	144.75
304	Drawn, rolled, or spun— Wire-drawn, simply rolled, in bars of at least 5 millimeters in thickness, in bands of at least 1 millimeter in thickness, or in wire of at least 2 millimeters in diameter. Other.....	do ..... do .....	10.00	1.93
<i>Silver:</i>				
305	Crude, in lumps, ingots, bars, dust, broken articles, and ores.....	100 kilograms, gross ..	Free.	

*a* Roofing tiles of common or fine earthenware, glazed or enameled, shall be classed under other earthenware and pottery of common clay, glazed or enameled (No. 446).

*b* Including weight of the receptacle forming the interior package.

## SCHEDULE A.—Import tariff—Continued.

No.	Goods.	Unit.	Duties.	
			France.	United States equivalent.
	<i>Metals—Continued.</i>			
	<i>Silver—Continued.</i>			
306	Hammered, in leaves.....	100 kilograms, net	750.00	\$144.75
307	Drawn, rolled, or spun—			
	Wire-drawn, simply rolled, in bars of at least 5 millimeters in thickness, in bands of at least 1 millimeter in thickness, or in wire of at least 2 millimeters in diameter.	do	10.00	1.93
	Other.....	do	500.00	96.50
308	Goldsmiths' dross.....	100 kilograms, gross	Free.	
309	Aluminium.....	Ad valorem.....	8 p. c.	
	<i>Iron:</i>			
310	Ores.....	100 kilograms, gross	Free.	
311	Cast iron of all kinds.....	do	1.50	2.895
312	Wrought iron, crude, in blooms, prisms, or bars.....	do	4.50	8.658
313	Iron, drawn in bars, angle and T-iron, axles and tires, in the rough.....	do	5.00	9.65
314	Iron or steel, machine.....	do	6.50	1.2545
315	Iron or steel for hoops, in bands—			
	Of more than 1 millimeter in thickness.....	do	Free.	
	Of 1 millimeter or less in thickness.....	do	Free.	
316	Sheet and plate iron, rolled or hammered, flat, more than 1 millimeter in thickness—			
	Not cut.....	do	7.00	1.351
	Cut to any shape.....	do	7.50	1.4475
317	Sheet iron, thin, and black iron plate, flat, more than six-tenths of a millimeter and up to 1 millimeter in thickness—			
	Not cut.....	do	9.00	1.737
	Cut to any shape.....	do	10.00	1.93
318	Sheet iron, thin, and black iron plates, flat, of sixth-tenths of a millimeter in thickness or less—			
	Not cut.....	do	10.00	1.93
	Cut to any shape.....	100 kilograms, net	11.00	2.123
319	Iron, tinned (tin plate), coated with copper, lead, or zinc—			
	More than six-tenths of a millimeter in thickness.....	do	12.00	2.316
	Of six-tenths of a millimeter in thickness or less.....	do	13.00	2.500
320	Iron or steel wire, tinned, coppered, zincd, galvanized, or not—			
	More than 2 millimeters in diameter	100 kilograms, gross	7.00	1.351
	More than 1 millimeter and up to 2 millimeters, inclusive, in diameter.	do	10.00	1.93
	From five-tenths of a millimeter to 1 millimeter, inclusive, in diameter.	100 kilograms, net	12.00	2.316
	Less than five-tenths of a millimeter in diameter.	do	20.00	3.86
321	Iron shavings, cuttings from wire drawing.....	do	17.00	3.281
322	Rolls of iron or steel.....	100 kilograms, gross	6.00	1.158
	<i>Steel—</i>			
323	In bars.....	do	5.00	9.65
324	Axles and tires, in the rough.....	do	8.00	1.544
325	Fine, for tools.....	100 kilograms, net	15.00	2.895
326	In sheets or bands—			
	Brown, hot rolled.....	100 kilograms, gross	7.00	1.351
	White, cold rolled.....	100 kilograms, net	15.00	2.875
327	Wire, white or not.....	do	30.00	5.79
328	Fillings and scales of iron, dross, and scoria from forges.....	100 kilograms, gross	Free.	
	Fragments of old manufactures—			
329	Scrap cast iron.....	do	1.50	2.895
330	Scrap wrought iron or steel.....	do	.75	1.447
331	<i>Copper:</i> Ores, filings, and fragments of old manufactures.....	do	Free.	

\* These duties are only applicable to steel fit for tempering; other steel is subject to the same duties as iron, whatever be the quantity of scoria it contains.



SCHEDULE A.—*Import tariff*—Continued.

No.	Goods.	Unit.	Duties.	
			Francs.	United States equivalent.
<i>Metals—Continued.</i>				
<i>Copper—Continued.</i>				
332	Pure or alloyed with zinc or tin— Of first fusion, cast in lumps, bars, pigs, or slabs.	100 kilograms, gross ..	Free.	
	Rolled or hammered, in bars or plates.	.....do .....	10. 00	\$1.93
	In wire .....	.....do .....	10. 00	1.93
333	Aluminum bronze, crude, not containing more than 20 per cent of aluminum.	.....do .....	10. 00	1.93
334	Gilt or silvered, in lumps or ingots, hammered, drawn, rolled, or spun on thread or on silk.	100 kilograms, net ....	100. 00	19.30
<i>Lead:</i>				
335	Ores, mattes and slag of all kinds— Containing 30 per cent and less of metal.	100 kilograms, gross ..	Free.	
336	Containing more than 30 per cent of metal.	.....do .....	1. 25	.3413
	In crude lumps, pigs, bars, or slabs—			
337	Argentiferous .....	.....do .....	2. 50	.6632
338	Nonargentiferous .....	.....do .....	3. 50	.8755
339	Alloyed with antimony, in lumps .....	.....do .....	1. 60	.3688
340	Hammered or rolled .....	.....do .....	2. 25	.4343
341	Filings and fragments of old manufactures.	.....do .....	3. 50	.6756
<i>Tin:</i>				
342	Ores, filings and fragments of old manufactures.	.....do .....	Free.	
343	In crude lumps, pigs, bars, or slabs ..	.....do .....	Free.	
344	Alloyed with antimony (Britannia metal), in ingots.	.....do .....	5. 00	.965
345	Pure or alloyed, hammered or rolled.	.....do .....	6. 00	1.158
<i>Zinc:</i>				
346	Rolled .....	.....do .....	4. 00	.752
347	In any other form .....	.....do .....	Free.	
348	Other metals and ores .....	.....do .....	Free.	
<i>Chemical products.</i>				
<i>Acids:</i>				
349	Acetic .....	Ad valorem .....	5 p. c.	
350	Gallic, crystallized .....	.....do .....	5 p. c.	
351	Oxalic, phosphoric, stearic .....	.....do .....	5 p. c.	
352	Tannic, or tannin in any form .....	.....do .....	5 p. c.	
353	Sulphuric, arsenious, boric, nitric, oleic .....	100 kilograms, gross ..	Free.	
354	Hydrochloric .....	.....do .....	. 30	.0579
355	Tartaric .....	.....do .....	10. 00	1.93
356	Citric, liquid (lemon juice, natural or concentrated).	.....do .....	Free.	
	Citric, crystallized .....	Ad valorem .....	5 p. c.	
<i>Oxids:</i>				
357	Of copper, tin, uranium, zinc .....	100 kilograms, gross ..	Free.	
358	Of cobalt—			
	Zaffre, silicious oxid, vitrified oxids, smalt and azure.	.....do .....	Free.	
	Pure .....	Ad valorem .....	5 p. c.	
	Of iron, lead, antimony .....	.....do .....	5 p. c.	
359	Peroxid of barium .....	.....do .....	5 p. c.	
360	Ammonia (volatile alkali) .....	100 kilograms, gross ..	Free.	
361	Potash and carbonate of potash .....	.....do .....	Free.	
362	Ashes, vegetable, crude or washed .....	.....do .....	Free.	
363	Salt of beet root, soda of varec .....	.....do .....	Free.	
364	Caustic soda .....	Ad valorem .....	5 p. c.	
365	Natron .....	.....do .....	5 p. c.	
366	Sea salt, brine, and rock salt:			
	For private account .....	100 kilograms, gross ..	Prohibited.	
	For the Regie .....	.....do .....	Free.	
367	Salts, ammoniacal:			
	Sulphate of ammonia .....	.....do .....	Free.	
	Other .....	Ad valorem .....	5 p. c.	
368	Salts of tin .....	100 kilograms, gross ..	10. 00	1.93
369	Acetates:			
	Of iron, liquid .....	.....do .....	Free.	
	All other .....	Ad valorem .....	5 p. c.	
370	Borax:			
	Crude, native or artificial .....	100 kilograms, gross ..	Free.	
	Half-refined or refined .....	Ad valorem .....	5 p. c.	

SCHEDULE A.—*Import tariff*—Continued.

No.	Goods.	Unit.	Duties.	
			Francs.	United States equivalent.
Chemical products—Continued.				
Chlorides:				
371	Of aluminum, of magnesium .....	Ad valorem .....	5 p. c.	
372	Double, of aluminum and of sodium ..	100 kilograms, net .....	18.50	\$3.5705
373	Of lime .....	100 kilograms, gross ..	3.50	.6755
374	Of potassium .....	.....do .....	Free.	
Chromates:				
375	Of lead .....	Ad valorem .....	5 p. c.	
376	Of potash and of soda .....	100 kilograms, gross ..	2.00	386
377	Collodion .....	100 kilograms, net .....	30.00	5.79
378	Nitrates of soda and of potash .....	100 kilograms, gross ..	Free.	
Sulphates:				
379	Of iron, magnesia, copper, potash .....	.....do .....	Free.	
380	Of alumina .....	Ad valorem .....	5 p. c.	
381	Double, of iron and of copper .....	.....do .....	5 p. c.	
382	Of soda— Impure, crystallized or hydrated (Glauber's salts) .....	100 kilograms, gross ..	1.10	.2123
	All other .....	Ad valorem .....	5 p. c.	
383	Of zinc .....	100 kilograms, gross ..	1.60	3088
Sulphurets:				
384	Of mercury, natural (mercury ore) ..	.....do .....	Free.	
	All other .....	Ad valorem .....	5 p. c.	
385	Tartrate of potash, including double tartrate of potash and of soda ..	100 kilograms, gross ..	Free.	
386	Soda, natural or artificial (carbonate of soda) ..	Ad valorem .....	5 p. c.	
387	Superphosphate of lime .....	100 kilograms, gross ..	Free.	
388	Chemical products obtained from coal tar: Products obtained directly from the distillation of coal tar (coal oil, coal essence, benzine, benzol, toluene, xylene, heavy oil, naphthalene, anthracene, phenic acid, phenol, carbolic acid, etc.) ..	.....do .....	Free.	
	Chemical substances derived from products obtained from the distillation of coal (nitro-benzine, nitro-toluene, aniline, toluidine, xylidine, naphthol, naphthylamine, and their combinations, acids, salts, or alcohols; sulphanilic acid, naphthoic acid, sulphionide, naphthalate— all sulphurous compounds of naphthol and others—dymethylaniline, ethyl, and diethyl, dyphenylamine, phthalic acid, benzoic acid, etc.) ..	Ad valorem .....	5 p. c.	
389	Chemical fertilizers (mixtures of chemical products for agricultural purposes: Improvement of the soil and treatment of diseases of the vine—phosphates and superphosphates, phosphated gypsum, metallurgical phosphates, ammoniated copper, "bouillie bordelaise," etc.) ..	100 kilograms, gross ..	Free.	
Chemical products not specially mentioned:				
	Of an alcoholic basis (not including the consumption tax on alcohol) ..	Ad valorem .....	5 p. c.	
	Other .....	.....do .....	5 p. c.	
Prepared dyes.				
391	Cochineal .....	100 kilograms, gross ..	Free.	
392	Indigo .....	.....do .....	Free.	
393	Cochilla, prepared .....	Ad valorem .....	8 p. c.	
394	Extracts of dyewoods and of other tinctorial products: Garancine and other extracts of madder ..	100 kilograms, gross ..	Free.	
	Other .....	Ad valorem .....	8 p. c.	
395	Dyes derived from coal tar: Picric acid .....	100 kilograms, net .....	20.00	3.86
	Other coloring matters .....	Ad valorem .....	8 p. c.	
396	Other prepared dyes .....	100 kilograms, gross ..	Free.	

## SCHEDULE A.—Import tariff—Continued.

No.	Goods.	Unit.	Duties.	
			France.	United States equivalent.
<i>Colors.</i>				
397	Carmines:			
	Common	100 kilograms, net	25.00	\$1.825
	Fine	Ad valorem	8 p. c.	
398	Varnish of all kinds	do	8 p. c.	
399	Inks, writing, drawing, or printing	do	8 p. c.	
400	Leads for pencils	do	8 p. c.	
401	Pencils:			
	Plain slate	100 kilograms, gross	Free.	
	Other	Ad valorem	8 p. c.	
402	Ochers, crushed or otherwise prepared for painting.	100 kilograms, gross	.25	.043
403	Ultramarine, natural or artificial	Ad valorem	8 p. c.	
404	Prussian blue	do	8 p. c.	
405	Carbons prepared for electric lighting	do	8 p. c.	
406	Green of Schweinfurth and vienna green; blue and green cinders.	do	8 p. c.	
407	Mountain, brunswick, and other greens.	do	8 p. c.	
408	Greens resulting from a mixture of chromate of lead and of prussian blue.	do	8 p. c.	
409	Ivory black	100 kilograms, gross	5.00	.965
410	Black for printing engravings	do	8.00	1.544
411	Spanish and lamp black	do	1.20	.2316
412	Native mineral black	do	Free.	
413	Earths of Cologne, Cassel, Italy, Sienna and umber.	do	.50	.0965
414	Talc, pulverized	do	.25	.483
<i>Colors:</i>				
415	Ground in oil	do	6.00	1.158
416	Carbonate of lead prepared like colors ground in oil.	Ad valorem	8 p. c.	1.544
417	In paste, prepared with water, for wall paper.	100 kilograms, gross	7.50	1.4475
418	Not specially mentioned	Ad valorem	5 p. c.	
<i>Various compounds.</i>				
<i>Perfumery:</i>				
419	Soaps other than transparent.	100 kilograms, gross	8.00	1.544
420	Soaps, transparent— Manufactured with alcohol or sugar (including the consumption tax on alcohol).	Ad valorem	8 p. c.	1.544
	Other	100 kilograms, gross	8.00	1.544
421	Perfumery, other:			
	Alcoholic (not including the consumption tax on alcohol).	100 kilograms, net	12.00	2.316
	Nonalcoholic	do	12.00	2.316
422	Soaps other than perfumed	Ad valorem	8 p. c.	
423	Spices, prepared: Mustard, sauces and other.	do	8 p. c.	
424	Compound medicines of all kinds	do	8 p. c.	
425	Dressing made from soap, lichen, fecula, and from all other substances, for sizing thread and preparing tissues.	do	8 p. c.	
426	Chicory, roasted or ground	do	8 p. c.	
427	Starch	do	8 p. c.	
428	Feculae of potatoes, maize, etc.	do	8 p. c.	
429	Tapioca, indigenous	do	8 p. c.	
430	Dextrin and other products derived from fecula, starch, or from other amylaceous substances not specified.	do	8 p. c.	
431	Sealing wax	do	8 p. c.	
432	Candles of all kinds	do	8 p. c.	
433	Wax and stearic acid, manufactured	do	8 p. c.	
434	Tallow candles	do	8 p. c.	
435	Isinglass, glue manufactured from tendons of whales, and other similar glues.	100 kilograms, net	40.00	7.72
436	Strong glue, gelatin, albumen, milk sugar	100 kilograms, gross	Free.	
437	Gingerbread	Ad valorem	8 p. c.	
438	Blacking	do	8 p. c.	
<i>Earthenware and pottery.</i>				
439	Fireproof pottery of common clay:			
	Bricks, solid, of fireproof clay of less than 2 cubic decimeters.	100 kilograms, gross	.50	.0965
	Other bricks and slabs of fireproof clay of any shape.	do	.75	.144

## SCHEDULE A.—Import tariff—Continued.

No.	Goods.	Unit.	Duties.	
			Francs.	United States equivalent.
<i>Earthenware and pottery—Continued.</i>				
	Fireproof pottery of common clay—C't'd.			
440	Crucibles, gas retorts, and similar articles.	100 kilograms, gross ..	1.50	\$0.289
441	Fireproof products, composed chiefly of silica, magnesia, etc.	.....do .....	1.00	.193
442	Crucibles of graphite or plumbago.....	.....do .....	6.00	1.158
443	Drainpipes a.....	.....do .....	.40	.0772
444	Flowerpots of common clay.....	.....do .....	.80	.1544
445	Tobacco pipes of clay.....	.....do .....	Free.	
446	Other earthenware and pottery of common clay:			
	Neither glazed nor enameled b .....	.....do .....	.40	.0772
	Glazed or enameled b .....	.....do .....	1.50	.2895
447	Stoneware:			
	Utensils and apparatus for the manufacture of chemical products—			
	Not enameled.....	.....do .....	2.00	.386
	Enameled.....	.....do .....	4.00	.772
	Pipes of any shape; other common stoneware of all kinds, sanitary apparatus, household articles, bottles, etc., enameled or not.	Ad valorem.....	8 p. c.	
	Other stoneware of fine pastes, with or without decorations, reliefs, or enamel.	100 kilograms, gross ..	2.00	.386
	Ceramic paving tiles:			
448	Of common clay, neither glazed nor enameled c.	.....do .....	.40	.0772
449	Of fine clay, neither glazed nor enameled c.	.....do .....	1.00	.193
	Of stoneware .....	.....do .....	2.00	.386
450	Faience, stanniferous and fine .....	Ad valorem .....	8 p. c.	
452	Porcelain of all kinds .....	.....do .....	8 p. c.	
<i>Glass and crystal.</i>				
453	Plate and window glass .....	Ad valorem .....	8 p. c.	
454	Watch glasses:			
	Rough, including glasses for toy watches.	100 kilograms, net ...	15.00	2.895
	Other, and glasses for clocks.....	Ad valorem .....	8 p. c.	
455	Spectacle and optical glasses:			
	Plane, concave, or convex .....	100 kilograms, net ...	15.00	2.895
	"Koylos" or window glass cut on one surface.	.....do .....	15.00	2.895
	Polished and cut .....	Ad valorem .....	8 p. c.	
456	Vitrifications:			
	Vitrifications and enamel, in lumps and tubes—			
	Not cut .....	100 kilograms, gross ..	5.00	.965
	Cut, not rebaked.....	.....do .....	6.00	1.158
	Other .....	Ad valorem .....	8 p. c.	
457	Table glassware, of glass or crystal .....	.....do .....	8 p. c.	
458	Cullet or broken glass.....	100 kilograms, gross ..	Free.	
459	Bottles.....	Ad valorem .....	8 p. c.	
460	Articles of glass not specially mentioned.	.....do .....	8 p. c.	
<i>Yarns.</i>				
	Yarns of linen, hemp, and ramie, pure, not glazed, measuring to the kilogram of single yarn:			
461	Single, unbleached, in skeins—			
	2,000 meters or less.....	100 kilograms, net.....	16.00	3.098
	More than 2,000, but not exceeding 5,000 meters.	.....do .....	18.00	3.474
	More than 5,000, but not exceeding 10,000 meters.	.....do .....	23.00	4.439
	More than 10,000 meters .....	.....do .....	33.00	6.369

a Pipes of common or fine clay, glazed or enameled, shall be assimilated to pipes of stoneware.

b Roofing tiles of common or fine clay, glazed or enameled, shall be dutiable as other pottery of common clay, glazed or enameled. When neither glazed nor enameled they shall be classed under building materials (No. 281).

c Paving tiles of common or fine clay, glazed or enameled, are assimilated to stanniferous faience.

SCHEDULE A.—*Import tariff*—Continued.

No.	Goods.	Unit.	Duties.	
			France.	United States equivalent.
	<i>Yarns—Continued.</i>			
	<i>Yarns of linen, hemp, etc.—Continued.</i>			
	Single, unbleached, in balls, on cardboard, or otherwise—			
	2,000 meters or less .....	100 kilograms, net .....	20.00	\$3.86
	More than 2,000, but not exceeding 5,000 meters .....	do .....	22.50	4.3425
	More than 5,000, but not exceeding 10,000 meters .....	do .....	28.75	5.4495
	More than 10,000 meters .....	do .....	41.25	7.9612
462	Single, bleached or dyed, in skeins—			
	2,000 meters or less .....	do .....	20.80	4.0144
	More than 2,000, but not exceeding 5,000 meters .....	do .....	23.40	4.5187
	More than 5,000, but not exceeding 10,000 meters .....	do .....	29.90	5.7707
	More than 10,000 meters .....	do .....	42.90	8.2797
	Single, bleached or dyed, in balls, on cardboard, or otherwise—			
	2,000 meters or less .....	do .....	24.96	4.8178
	More than 2,000, but not exceeding 5,000 meters .....	do .....	28.08	5.4194
	More than 5,000, but not exceeding 10,000 meters .....	do .....	35.88	6.9349
	More than 10,000 meters .....	do .....	51.48	9.9356
463	Twisted, unbleached, in skeins—			
	2,000 meters or less .....	do .....	20.80	4.0144
	More than 2,000, but not exceeding 5,000 meters .....	do .....	23.40	4.5182
	More than 5,000, but not exceeding 10,000 meters .....	do .....	29.90	5.7707
	More than 10,000 meters .....	do .....	42.90	8.2797
	Twisted, unbleached, in balls, on cardboard, or otherwise—			
	2,000 meters or less .....	do .....	24.96	4.8178
	More than 2,000, but not exceeding 5,000 meters .....	do .....	28.08	5.4194
	More than 5,000, but not exceeding 10,000 meters .....	do .....	35.88	6.9349
	More than 10,000 meters .....	do .....	51.48	9.9356
	<i>Yarns of linen, hemp, and ramie, not glazed, measuring to the kilogram of single yarn:</i>			
464	Pure, twisted, bleached or dyed, in skeins—			
	30,000 meters or less .....	do .....	67.60	13.0418
	More than 30,000 and not exceeding 40,000 meters .....	do .....	84.50	16.3085
	More than 40,000, and not exceeding 60,000 meters .....	do .....	118.90	22.8319
	More than 60,000 meters .....	do .....	170.00	32.81
	Pure, twisted, bleached or dyed, in balls, on cardboard, or otherwise—			
	2,000 meters or less .....	do .....	32.46	6.2518
	More than 2,000, but not exceeding 5,000 meters .....	do .....	38.48	7.0368
	More than 5,000, but not exceeding 10,000 meters .....	do .....	46.68	8.9436
	More than 10,000, but not exceeding 20,000 meters .....	do .....	66.90	12.9117
	More than 20,000 meters .....	do .....	81.12	15.6562
465	<i>Yarns of linen, hemp, and ramie, mixed, the linen, hemp, or ramie predominating in weight (same duty as pure yarns, according to kind and class).</i>			
	<i>Yarns of jute, pure, not glazed, measuring to the kilogram of single yarn:</i>			
466	Single, unbleached, in skeins—			
	2,000 meters or less .....	100 kilograms, gross .....	6.75	1.3028
	From 2,001 to 4,000 meters .....	do .....	7.50	1.4475
	More than 4,000 meters .....	100 kilograms, net .....	11.00	2.122
	Single, unbleached, in balls, on cardboard, or otherwise—			
	2,000 meters or less .....	100 kilograms, gross .....	8.10	1.5633
	From 2,001 to 4,000 meters .....	do .....	9.00	1.737
	More than 4,000 meters .....	100 kilograms, net .....	12.90	2.5876

SCHEDULE A.—*Import tariff*—Continued.

No.	Goods.	Unit.	Duties.	
			Francs.	United States equivalent.
	Yarns—Continued.			
	Yarns of jute, pure, etc.—Continued.			
467	Bleached or dyed, in skeins—			
	2,000 meters or less .....	100 kilograms, gross .....	9.75	\$1.8818
	More than 2,000 meters .....	100 kilograms, net .....	10.50	2.0238
	Bleached or dyed, in balls, on cardboard, or otherwise—			
	2,000 meters or less .....	do .....	11.70	2.2581
	More than 2,000 meters .....	do .....	12.60	2.4318
	Yarns of jute, not glazed, measuring to the kilogram of single yarn:			
468	Pure, twisted, unbleached, in skeins—			
	2,000 meters or less .....	100 kilograms, gross .....	8.77	1.6926
	More than 2,000 meters .....	do .....	9.75	1.8818
	Pure, twisted, unbleached, in balls, on cardboard, or otherwise—			
	2,000 meters or less .....	100 kilograms, net .....	10.52	2.0265
	More than 2,000 meters .....	do .....	11.70	2.2581
469	Pure, twisted, bleached or dyed, in skeins—			
	2,000 meters or less .....	do .....	12.67	2.4453
	More than 2,000 meters .....	do .....	13.65	2.6344
	Pure, twisted, bleached or dyed, in balls, on cardboard, or otherwise—			
	2,000 meters or less .....	do .....	15.20	2.9336
	More than 2,000 meters .....	do .....	10.38	2.0033
470	Yarns of jute, mixed, the jute predominating in weight (same duty as pure yarns of jute).			
471	Yarns of phormium tenax, abaca, and other vegetable fibers not mentioned, not glazed, pure or mixed, the phormium, abaca, etc., predominating in weight—			
	Unbleached .....	100 kilograms, gross .....	10.00	1.93
	Bleached or dyed .....	100 kilograms, net .....	13.00	2.509
	Glazed yarns, twine, cordage of hemp, linen, jute, phormium tenax, abaca, and other vegetable fibers not mentioned, pure or mixed:			
472	Twine or glazed yarns, single or single twisted, measuring in length to the kilogram, unbleached, in skeins—			
	200 meters or less .....	do .....	25.00	4.825
	More than 200, but not exceeding 500 meters .....	do .....	30.00	5.79
	More than 500, but not exceeding 1,000 meters .....	do .....	35.00	6.755
	More than 1,000 meters .....	do .....	40.00	7.72
	Twine or glazed yarns, single or single twisted, measuring in length to the kilogram, unbleached, in balls—			
	200 meters or less .....	do .....	30.00	5.79
	More than 200, but not exceeding 500 meters .....	do .....	36.00	6.948
	More than 500, but not exceeding 1,000 meters .....	do .....	42.00	8.106
	More than 1,000 meters .....	do .....	48.00	9.264
473	Twine or glazed yarns, single or single twisted, measuring in length to the kilogram, bleached or dyed, in skeins—			
	200 meters or less .....	do .....	52.50	6.1725
	More than 200, but not exceeding 500 meters .....	do .....	39.00	7.527
	More than 500, but not exceeding 1,000 meters .....	do .....	45.50	8.7545
	More than 1,000 meters .....	do .....	52.00	10.086
	Twine or glazed yarns, single or single twisted, measuring in length to the kilogram, bleached or dyed in balls—			
	200 meters or less .....	do .....	37.50	7.0445
	More than 200, but not exceeding 500 meters .....	do .....	45.00	8.658
	More than 500, but not exceeding 1,000 meters .....	do .....	52.50	10.1825
	More than 1,000 meters .....	do .....	60.00	11.58

SCHEDULE A.—*Import tariff*—Continued.

No.	Goods.	Unit.	Duties.	
			Francs.	United States equivalent.
	<i>Yarns - Continued.</i>			
474	Glazed yarns, twine, etc.—Continued.			
	Cordage or yarns, double twisted and cables, glazed or not, tarred or not, of a diameter of 10 millimeters or less, unbleached, measuring in length to the kilogram—			
	200 meters or less.....	100 kilograms, net.....	33. 75	\$6. 4172
	More than 200, but not exceeding 500 meters.....	do.....	40. 50	7. 8165
	More than 500, but not exceeding 1,000 meters.....	do.....	47. 25	9. 3122
	More than 1,000 meters.....	do.....	54. 00	10. 422
	Cordage or yarns, double twisted and cables, glazed or not, tarred or not, of a diameter of 10 millimeters or less, bleached or dyed, measuring in length to the kilogram—			
	200 meters or less.....	do.....	43. 87	8. 2972
	More than 200, but not exceeding 500 meters.....	do.....	52. 65	10. 0649
	More than 500, but not exceeding 1,000 meters.....	do.....	61. 42	11. 8506
	More than 1,000 meters.....	do.....	70. 20	13. 5486
	Cordage, yarns, double twisted and cables, glazed or not, tarred or not, exceeding 10 millimeters in diameter—			
	Unbleached.....	do.....	20. 00	3. 86
	Bleached or dyed.....	do.....	26. 00	5. 018
	Yarns of cotton, pure, measuring to one-half kilogram:			
475	Single, unbleached—			
	15,500 meters or less.....	do.....	15. 00	2. 895
	More than 15,500, but not exceeding 20,500 meters.....	do.....	18. 50	3. 5705
	More than 20,500, but not exceeding 25,500 meters.....	do.....	22. 00	4. 246
	More than 25,500, but not exceeding 45,000 meters.....	do.....	28. 00	5. 404
	More than 45,500 meters.....	do.....	50. 00	9. 65
476	Single, bleached—			
	15,500 meters or less.....	do.....	17. 25	3. 3293
	More than 15,500, but not exceeding 20,500 meters.....	do.....	21. 27	4. 2788
	More than 20,500, but not exceeding 25,500 meters.....	do.....	25. 30	4. 8676
	More than 25,500, but not exceeding 60,500 meters.....	do.....	32. 20	5. 9856
	More than 60,500 meters.....	do.....	80. 50	15. 5365
477	Dyed or clouded (duty of single unbleached yarns, with an addition of).	Per kilogram.....	. 30	. 0679
478	Glazed (duty of yarns, single, bleached or dyed, with an addition of).	do.....	. 45	. 0866
	Yarns of cotton, pure, measuring to one-half kilogram of single yarn:			
479	Twisted, of two or three ends, in ordinary skeins, unbleached—			
	15,500 meters or less.....	100 kilograms, net.....	19. 50	3. 7635
	More than 15,500, but not exceeding 20,500 meters.....	do.....	24. 05	4. 6416
	More than 20,500, but not exceeding 25,500 meters.....	do.....	28. 60	5. 5118
	More than 25,500, but not exceeding 40,500 meters.....	do.....	36. 40	7. 0253
	More than 40,500 meters.....	do.....	58. 50	11. 2905
480	Twisted, of two or three ends, in ordinary skeins, bleached—			
	15,500 meters or less.....	do.....	22. 42	4. 3232
	More than 15,500, but not exceeding 20,500 meters.....	do.....	27. 05	5. 3334
	More than 20,500, but not exceeding 25,500 meters.....	do.....	32. 89	6. 3321
	More than 25,500, but not exceeding 40,500 meters.....	do.....	41. 86	8. 0696
	More than 40,500 meters.....	do.....	67. 27	12. 9631

SCHEDULE A.—*Import tariff*—Continued.

No.	Goods.	Unit.	Duties.	
			Francs.	United States equivalent.
	Yarns—Continued.			
	Yarns of cotton, pure, etc.—Continued.			
	Twisted, of two or three ends, in ordinary skeins—			
481	Dyed or clouded (duty of twisted yarns, unbleached, with an addition of).	Per kilogram .....	0.30	\$0.0579
482	Glazed (duty of twisted yarns, bleached or dyed, with an addition of).	.....do .....	.45	.0886
483	Twisted, of four threads or more, in ordinary skeins, unbleached, bleached, or dyed—			
	Single twisted .....	1,000 meters of length of single yarn.	.015	0029
	Double twisted and cables .....	.....do .....	.02	0089
	Twisted, manufactured, i. e., in balls, on bobbins, small skeins, hanks, or other forms of mercery, whatever be the number of threads, unbleached, bleached, or dyed—			
	Single twisted .....	.....do .....	.02	0039
	Double twisted and cable .....	.....do .....	.025	0049
484	Cotton warps—			
	Unbleached (duty of the component unbleached yarn, with an addition of).		30 p. c.	
	Bleached (duty of unbleached warps, with an addition of).		15 p. c.	
	Dyed (duty of unbleached warps, with an addition of).	Per kilogram .....	.30	0579
485	Yarns of cotton, mixed, the cotton predominating in weight (same duty as pure cotton yarn).			
	Yarns of pure wool, measuring to the kilogram:			
486	Single, bleached or not, combed—			
	40,500 meters or less .....	100 kilograms, net .....	28.00	5.404
	More than 40,500, but not exceeding 70,500 meters .....	.....do .....	36.00	6.948
	More than 70,500 meters .....	.....do .....	60.00	11.50
487	Single, bleached or not, carded—			
	10,000 meters or less .....	.....do .....	15.00	2.895
	More than 10,000, but not exceeding 30,500 meters .....	.....do .....	22.00	4.246
	More than 30,500 meters .....	.....do .....	45.00	8.658
488	Single, dyed or printed, combed—			
	40,500 meters or less .....	.....do .....	53.00	10.229
	More than 40,500, but not exceeding 60,500 meters .....	.....do .....	61.00	11.773
	More than 60,500 meters .....	.....do .....	77.00	15.054
489	Single, dyed or printed, carded—			
	10,000 meters or less .....	.....do .....	37.00	7.141
	More than 10,000, but not exceeding 20,000 meters .....	.....do .....	43.00	8.299
	More than 20,000 meters .....	.....do .....	54.00	10.422
490	Twisted, for weaving, dyed or printed, bleached or not, combed—			
	40,500 meters or less .....	.....do .....	34.00	6.562
	More than 40,500, but not exceeding 60,500 meters .....	.....do .....	44.00	8.465
	More than 60,500 meters .....	.....do .....	63.00	12.352
491	Twisted, for weaving, bleached or not, carded:			
	10,000 meters or less .....	.....do .....	18.00	3.474
	More than 10,000, but not exceeding 20,000 meters .....	.....do .....	27.00	5.211
	More than 20,000 meters .....	.....do .....	44.00	8.465
492	Twisted, for weaving, dyed or printed, combed:			
	40,500 meters or less .....	.....do .....	59.00	11.387
	More than 40,500, but not exceeding 60,500 meters .....	.....do .....	68.00	13.124
	More than 60,500 meters .....	.....do .....	87.00	16.791



SCHEDULE A.—*Import tariff*—Continued.

No.	Goods.	Unit.	Duties.	
			France.	United States equivalent.
	<b>Yarns—Continued.</b>			
	<b>Yarns of pure wool, etc.—Continued:</b>			
493	Twisted, for weaving, dyed or printed, carded:			
	10,000 meters or less	100 kilograms, net	40.00	\$7.72
	More than 10,000, but not exceeding 20,000 meters	do	47.00	9.044
	More than 20,000 meters	do	60.00	11.58
494	Twisted, for tapestry, combed, bleached or not:			
	40,500 meters or less	do	42.00	8.106
	More than 40,500, but not exceeding 60,500 meters	do	54.00	10.423
	More than 60,500 meters	do	78.00	15.054
	Twisted, for tapestry, combed, dyed, or printed:			
	40,500 meters or less	do	67.00	12.932
	More than 40,500, but not exceeding 60,500 meters	do	79.00	15.247
	More than 60,500 meters	do	106.00	19.879
495	Yarns of wool mixed with filaments other than alpaca, llama, vicuña, yak, cashmere goat or camel's hair; the wool predominating in weight (as pure wool).			
496	Yarns of alpaca, llama, vicuña, yak, cashmere goat, or camel's hair:			
	Pure (as pure wool).			
	Mixed with wool, in whatever proportion (as pure wool).			
	Mixed with other filaments, but the yarn of alpaca, llama, vicuña, yak, cashmere goat, or camel's predominating in weight (as pure wool).			
497	Yarns of other animal hair:			
	Of the Angora goat, pure or mixed, the hair of the Angora goat predominating in weight.	100 kilograms, gross	Free.	
498	Other than of the cashmere and Angora goat or of the camel.	100 kilograms, net	12.00	2.316
499	Yarns of floss silk ("fleuret"), measuring to the kilogram:			
	Unbleached, bleached, blue, single:			
	80,500 meters or less	do	75.00	14.475
	More than 80,500 meters	do	120.00	23.16
	Unbleached, bleached, blue, twisted:			
	80,500 meters or less, in single thread.	do	85.00	16.405
	More than 80,500 meters, in single thread.	do	140.00	27.02
	Dyed (same duty as unbleached, bleached, blue yarns, with an addition of).	per 100 kilograms	50.00	9.65
500	Silk thread for sewing, embroidering, trimming, for mercery, etc.:			
	Unbleached	100 kilograms, net	300.00	57.90
	Dyed	do	300.00	57.90
501	Thread of waste silk (thread of floss silk waste):			
	Single	do	25.00	4.825
	Twisted	do	30.00	5.79
502	Thread of artificial silk, single, twisted, unbleached, or dyed:			
	Pure (as chemical alcoholic products not mentioned).			
	Mixed (dutiable according to the most highly component material).			

SCHEDULE A.—*Import tariff*—Continued.

No.	Goods.	Unit.	Duties.	
			Franca.	United States equivalent.
	<i>Tissues.</i>			
	Tissues of linen, hemp, or ramie, pure, plain, or figured:			
503	Unbleached, showing in warp and woof, in a square of 5 millimeters, after division of the whole by two, such tissues weighing— <i>a</i>			
	Above 40 kilograms per 100 square meters:			
	6 threads or less .....	100 kilograms, net .....	24.00	\$4.632
	7 or 8 threads .....	do .....	35.00	6.755
	9 or 10 threads .....	do .....	45.00	8.658
	11 or 12 threads .....	do .....	55.00	10.615
	More than 12 threads .....	do .....	70.00	13.51
	From 10 to 40 kilograms, inclusive, per 100 square meters:			
	6 threads or less .....	do .....	45.00	8.658
	7 or 8 threads .....	do .....	65.00	12.545
	9 or 10 threads .....	do .....	80.00	15.44
	11 or 12 threads .....	do .....	100.00	19.30
	13 or 14 threads .....	do .....	125.00	24.125
	15, 16, or 17 threads .....	do .....	140.00	27.02
	18, 19, or 20 threads .....	do .....	220.00	42.46
	21, 22, or 23 threads .....	do .....	300.00	57.90
	More than 23 threads .....	do .....	400.00	77.20
	Below 10 kilograms per 100 square meters:			
	14 threads or less .....	do .....	150.00	28.95
	15, 16, or 17 threads .....	do .....	180.00	34.74
	18, 19, or 20 threads .....	do .....	280.00	54.04
	21, 22, or 23 threads .....	do .....	400.00	77.20
	More than 23 threads .....	do .....	500.00	96.50
504	Bleached, showing in warp and woof, in a square of 5 millimeters, after division of the whole by two, such tissues weighing— <i>a</i>			
	Above 40 kilograms per 100 square meters:			
	6 threads or less .....	do .....	33.60	6.4048
	7 or 8 threads .....	do .....	49.00	9.457
	9 or 10 threads .....	do .....	63.00	12.159
	11 or 12 threads .....	do .....	77.00	14.861
	More than 12 threads .....	do .....	98.00	18.721
	From 10 to 40 kilograms, inclusive, per 100 square meters:			
	6 threads or less .....	do .....	63.00	12.159
	7 or 8 threads .....	do .....	91.00	17.563
	9 or 10 threads .....	do .....	112.00	21.616
	11 or 12 threads .....	do .....	140.00	27.02
	13 or 14 threads .....	do .....	175.00	33.775
	15, 16, or 17 threads .....	do .....	198.00	37.8298
	18, 19, or 20 threads .....	do .....	308.00	59.444
	21, 22, or 23 threads .....	do .....	420.00	81.06
	More than 23 threads .....	do .....	560.00	108.08
	Below 10 kilograms per 100 square meters:			
	14 threads or less .....	do .....	210.00	40.58
	15, 16, or 17 threads .....	do .....	252.00	48.636
	18, 19, or 20 threads .....	do .....	392.00	77.0456
	21, 22, or 23 threads .....	do .....	560.00	108.08
	More than 23 threads .....	do .....	700.00	135.14
505	Printed, dyed, and figured, showing in warp and woof, in a square of 5 millimeters, after division of the whole by 2, such tissues weighing— <i>a</i>			
	Above 40 kilograms per 100 square meters:			
	6 threads or less .....	100 kilograms, net .....	38.64	7.457
	7 or 8 threads .....	do .....	56.35	10.8756
	9 or 10 threads .....	do .....	72.45	13.9828
	11 or 12 threads .....	do .....	88.55	17.0902
	More than 12 threads .....	do .....	112.70	21.7511

*a* In counting the threads, both of the warp and woof, fractions of threads are ignored; the aggregate is divided by 2; if the quotient be fractional, the fraction shall be considered as an entire thread.

SCHEDULE A.—*Import tariff*—Continued.

No.	Goods.	Unit.	Duties.	
			Francs.	United States equivalent.
	<i>Tissues—Continued.</i>			
	Tissues of linen, hemp, etc.—Continued.			
	Printed, dyed, etc.—Continued.			
	From 10 to 40 kilograms, inclusive, per 100 square meters:			
	6 threads or less	100 kilograms, net	72.45	\$13.9038
	7 or 8 threads	do	104.65	20.1975
	9 or 10 threads	do	128.80	24.8584
	11 or 12 threads	do	161.00	31.073
	13 or 14 threads	do	201.25	38.8413
	15, 16, or 17 threads	do	225.40	43.5022
	18, 19, or 20 threads	do	254.20	48.3636
	21, 22, or 23 threads	do	483.00	92.219
	More than 23 threads	do	644.00	124.292
	Below 10 kilograms per 100 square meters:			
	14 threads or less	do	241.50	46.6095
	15, 16, or 17 threads	do	289.80	55.9314
	18, 19, or 20 threads	do	450.80	86.7344
	21, 22, or 23 threads	do	644.00	124.292
	More than 23 threads	do	805.00	155.365
	Tissues of linen, hemp, or ramie, pure:			
506	Oilcloth and linoleum (including linoleum with reverse of jute).	do	25.00	4.825
507	Cloth prepared for artists.	do	80.00	15.44
508	Linen for hangings or bedding, damasked:			
	Unbleached	do	112.00	21.616
	Cream-colored, bleached, or mixed with white or dyed threads.	do	156.80	30.2624
509	Table linen, damasked, unbleached, containing in the warp in a square of 5 millimeters— <sup>a</sup>			
	12 threads or less	do	93.00	17.949
	13 or 14 threads	do	129.00	24.867
	15, 16, or 17 threads	do	165.00	31.845
	18, 19, or 20 threads	do	265.00	50.18
	21, 22, or 23 threads	do	395.00	76.235
	More than 23 threads	do	530.00	102.23
	Table linen, damasked, clouded, bleached, or mixed with white or dyed threads (as unbleached linen, with an addition of).	do	40 p. c.	
510	Drills, unbleached	do	120.00	23.16
	Drills, cream-colored, white or mixed with bleached, unbleached, or dyed threads.	do	168.00	32.424
511	Trimings, ribbons, and sashes, of twine:			
	Unbleached, brownish or grass bleached.	do	149.00	28.757
	Cream-colored, bleached or dyed.	do	180.00	34.74
512	Hosiery			
	Gloves.	100 kilograms, net	800.00	154.40
	Other articles of all kinds—			
	Tissues in the piece.	do	80.00	15.44
	All other articles, including clothing, or parts of clothing, made up or not.	do	300.00	57.90
	All articles, other than gloves, of hosiery or parts embroidered by hand or machine, or with trimmings or lace work.	do	600.00	115.80
513	Machine-made lace—bobbinet, tulle or guipure in bands or widths, blonde, laces, tape, trimmings, tullings, and, generally, all fancy articles, other than bobbinet tulle, for curtains, counterpanes, and tulle, properly so called:			
	Unbleached	do	200.00	38.60
	Bleached	do	240.00	46.22
	Dyed	do	230.00	44.39
	Hand-made lace:			
	Unbleached	do	350.00	67.55
	Bleached	do	420.00	81.06
	Dyed	do	402.50	77.668

<sup>a</sup> Fractions shall be ignored in counting the threads of the warp.

SCHEDULE A.—*Import tariff*—Continued.

No.	Goods.	Unit.	Duties.	
			Francs.	United States equivalent.
Tissues—Continued.				
Hand-made lace—Continued.				
514	Handkerchiefs, embroidered, and other embroideries on linen, hemp, or ramie tissues (as embroideries on any kind of tissue).			
515	Velvets and plushes, of linen, for furnishing purposes:			
	Unbleached.....	100 kilograms, net ....	65.00	\$12.545
	Bleached, dyed, or printed.....	do.....	93.00	17.949
516	Tissue of linen, hemp, or ramie, mixed; the linen, hemp, or ramie predominating in weight (as pure tissues of linen, hemp, or ramie).			
Tissues of jute, pure:				
517	Unbleached, containing in warp and woof in a square of 5 centimeters, after division of the whole by 2— <i>a</i> .			
	Up to 15 threads, single or double, plain or twilled.....	do.....	12.00	2.316
	From 16 to 25 threads, single or double, plain or twilled.....	do.....	15.00	2.895
	From 26 to 35 threads, single or double, plain or twilled.....	do.....	20.00	3.86
	More than 35 threads (as tissues of linen, according to kind and class).			
518	Bleached or dyed, containing in warp and woof in a square of 5 centimeters, after division of the whole by 2— <i>a</i> .			
	Up to 15 threads, single or double, plain or twilled.....	do.....	18.00	3.474
	From 16 to 25 threads, single or double, plain or twilled.....	do.....	21.00	4.053
	From 26 to 35 threads, single or double, plain or twilled.....	do.....	26.00	5.018
	More than 35 threads (as tissues of linen, bleached or dyed, according to kind and class).			
519	Printed, containing in warp and woof in a square of 5 centimeters, after division of the whole by 2— <i>a</i> .			
	Up to 15 threads, single or double, plain or twilled.....	do.....	24.00	4.632
	From 16 to 25 threads, single or double, plain or twilled.....	do.....	27.00	5.211
	From 26 to 35 threads, single or double, plain or twilled.....	do.....	32.00	6.176
	More than 35 threads (as tissues of linen, printed, according to kind and class).			
520	Tissues of jute, mixed, the jute predominating in weight (same duties as pure jute tissues).			
521	Sacks, new (same duties as the component tissues, with an addition of 10 p. c.).			
	Sacks, used, imported empty (same duties as the component tissues, with an addition of 10 p. c.).			
522	Braid of jute yarn, measuring to the kilogram:			
	Less than 100 meters.....	do.....	16.50	3.1845
	100 meters and more.....	do.....	80.00	15.44
523	Soles of jute yarn.....	do.....	20.00	3.86
524	Trimming, ribbons, laces.....	do.....	80.00	15.44
525	Carpets, long or short nap:			
	Unbleached.....	do.....	20.00	3.86
	Bleached or dyed.....	do.....	26.00	5.018
	Printed.....	do.....	32.00	6.176
526	Velvets and plushes, for furnishing purposes:			
	Unbleached.....	do.....	65.00	12.545
	Bleached, dyed or printed.....	do.....	80.00	15.44

*a*In counting the threads, both of the warp and woof, fractions of threads are ignored; the aggregate is divided by 2; if the quotient be fractional, the fraction shall be considered as an entire thread.

SCHEDULE A.—*Import tariff*—Continued.

No.	Goods.	Unit.	Duties.	
			France.	United States equivalent.
	<i>Tissues—Continued.</i>			
527	Tissues of phormium tenax, abaca and other vegetable fibers not mentioned (as tissues of jute).			
528	Tissues of cotton, pure or mixed, the cotton predominating in weight, including hosiery, ribbons, and tapes, oilcloth, trimmings, machine-made cotton embroidery on cotton tissues, etc.	ad valorem .....	5 p. c.	
529	Fishing nets of cotton, linen, hemp, and other vegetable fibers (duty of component thread).			
530	Tissues of cotton: Heddles of twisted yarn, for weaving, not glazed (duty of component thread). Tissues of wool, pure: Cloths, casimirs, and other milled tissues, and short-napped tissues, not milled:			
531	Stuffs for furniture, weighing more than 400 grams per square meter.	100 kilograms, net ....	100. 00	\$12.30
532	Moire .....	.....do .....	50. 00	9.65
533	Tissues for clothing, drapery, etc.: Muslin delaine, printed .....	.....do .....	155. 00	29.915
	Other, weighing to the square meter (lists included):			
	250 grams or less .....	.....do .....	140. 00	27.02
	From 251 to 400 grams, inclusive .....	.....do .....	220. 00	42.46
	From 401 to 550 grams, inclusive .....	.....do .....	180. 00	34.74
	From 551 to 700 grams, inclusive .....	.....do .....	140. 00	27.02
	More than 700 grams .....	.....do .....	110. 00	21.23
534	Carpets, Persian, Indian, knotted or not, and imitations. Carpets, Turkish, weighing per square meter:	ad valorem .....	8 p. c.	
	Less than 3 kilograms and imitations.	.....do .....	8 p. c.	
	3 kilograms and more .....	.....do .....	8 p. c.	
	Carpets made on the Jacquard loom, chenille or velveteed .....	.....do .....	8 p. c.	
	Carpets, plain or printed:			
	Chenille .....	.....do .....	8 p. c.	
	Velveteed .....	.....do .....	8 p. c.	
	Carpets, other .....	.....do .....	8 p. c.	
535	Hosiery:			
	Gloves .....	100 kilograms, net .....	500. 00	96.50
	Other articles of all kinds:			
	Tissues in the piece, weighing per square meter:			
	Less than 100 grams .....	.....do .....	200. 00	55.97
	100 to 150 grams .....	.....do .....	280. 00	50.18
	151 to 250 grams .....	.....do .....	230. 00	44.39
	251 to 400 grams .....	.....do .....	200. 00	38.60
	401 to 550 grams .....	.....do .....	170. 00	32.81
	551 to 700 grams .....	.....do .....	140. 00	27.02
	More than 700 grams .....	.....do .....	110. 00	21.23
	All other articles, including clothing or parts of clothing, made up or not .....	.....do .....	300. 00	57.90
	All articles, other than gloves or hosiery, embroidered by hand or by machine, or with trimmings or lace work, a .....	.....do .....	600. 00	115.80
536	Trimmings, ribbons, and tapes .....	.....do .....	200. 00	38.60
537	Fez caps or red caps .....	Each .....	.35	0.676
538	Tapestry .....	100 kilograms, net .....	500. 00	96.50
539	Shawls, broché or figured, other than Indian cashmere shawls or knitted shawls.	.....do .....	320. 00	61.76

a Articles of hosiery having a small crochet, a small hand-made trimming, a small lace or ribbon serving as fastenings, shall not be considered as embroidered or ornamented with lace or trimming, provided that such additions be simple accessories increasing by less than 10 per cent the price of the article.

SCHEDULE A.—*Import tariff*—Continued.

No.	Goods.	Unit.	Duties.	
			Francs.	United States equivalent.
	<i>Tissues—Continued.</i>			
	<i>Tissues of wool, pure—Continued.</i>			
540	Machine-made lace, bobbinet tulle or guipure, blonde, laces, and, generally, all fancy articles, other than bobbinet tulle for counterpanes or curtains, and tulle properly so called.			
	Unbleached.....	100 kilograms, net.....	200.00	\$38.60
	Bleached.....	do.....	240.00	46.32
	Dyed.....	do.....	230.00	44.39
541	Hand-made lace:			
	Unbleached.....	do.....	350.00	67.55
	Bleached.....	do.....	720.00	81.06
	Dyed.....	do.....	402.50	77.586
542	Bolting cloth, seamless.....	do.....	160.00	30.88
543	Blankets.....	do.....	55.00	10.615
544	List slippers, and fur-lined shoes known as Strasburg shoes.	do.....	87.00	16.791
545	Cloth-list.....	100 kilograms, gross.....	Free.	
546	Velvets for furniture a.....	100 kilograms, net.....	223.00	43.049
547	<i>Tissues of wool, mixed:</i>			
548	Lasting of wool warp and cotton woof	do.....	150.00	28.95
	Cloths, casimirs, and other milled tissues, warp of cotton, and short-napped tissues, not milled, warp of cotton, the wool predominating in weight, weighing per square meter:			
	200 grams or less.....	do.....	150.00	28.95
	From 201 to 300 grams, inclusive.....	do.....	125.00	24.175
	From 301 to 400 grams, inclusive.....	do.....	100.00	19.30
	From 401 to 550 grams, inclusive.....	do.....	75.00	14.47
	From 551 to 700 grams, inclusive.....	do.....	60.00	11.58
	More than 700 grams.....	do.....	45.00	8.685
	Tissues containing in warp or woof more than 10 per cent of silk or floss silk, the wool predominating in weight.	do.....	240.00	46.32
	Tissues with warp entirely of silk or floss silk, the wool predominating in weight.	do.....	300.00	38.60
	Carpets of wool mixed with other materials, whatever be the proportion (as carpets of pure wool).			
	Hosiery, the wool predominating in weight (as hosiery of pure wool).			
	Other, the wool predominating in weight (as tissues of pure wool, according to kind).			
549	<i>Tissues of alpaca, llama, vicuña, yak or camel's hair:</i>			
	Pure (as tissues of pure wool, according to kind).			
	Mixed with wool, whatever be the proportion (as tissues of pure wool, according to kind).			
	Mixed with other filaments; alpaca, llama, vicuña, yak or camel's hair predominating in weight (as tissues of pure wool, according to kind).			
550	<i>Tissues of goat's hair, pure or mixed, manufactured in non-European countries, goat's hair predominating in weight:</i>			
	By hand:			
	Cashmere shawls, long.....	Each.....	30.00	5.79
	Cashmere shawls, square.....	do.....	20.00	3.86
	Scarfs, braiding, borders, fringes.	100 kilograms, net.....	1,030.00	193.00
	Tissues, plain.....	do.....	1,000.00	193.00
	By machine:			
	Shawls, plain, embroidered, or broché.....	do.....	1,000.00	193.00
	Tissues, plain.....	do.....	1,000.00	193.00

a Utrecht velvets of hair of the Angora goat or of wool, pure or mixed, the hair or wool predominating in weight, with or without a mixture of silk in a proportion inferior to 10 per cent are included under this head.

SCHEDULE A.—*Import tariff*—Continued.

No.	Goods.	Unit.	Duties.	
			France.	United States equivalent.
	<b>Tissues—Continued.</b>			
	Tissues of goat's hair, etc.—Continued.			
	Tissues of goat's hair, pure or mixed, manufactured in European countries (as tissues of wool, according to class).			
	Tissues of Angora goat's hair, pure or mixed, warp and (or) woof of cotton: Astrakhan and plushes, sealskin, "karakul" or the like.	100 kilograms, net.....	180. 00	\$34. 74
551	Other tissues of hair, pure or mixed with other filaments, the hair predominating in weight.	.....do.....	30. 00	5. 79
552	Tissues of horsehair, pure or mixed, the horsehair predominating in weight.			
	Plaits.....	.....do.....	100. 00	19. 30
	Trimnings and other tissues.....	.....do.....	300. 00	57. 90
	Tissues of silk, floss silk, and tissues of all kinds of artificial silk:			
553	Tissues and foulards of pure silk—			
	Unbleached.....	.....do.....	400. 00	77. 30
	Colored other than black.....	.....do.....	240. 00	46. 32
	Black.....	.....do.....	200. 00	38. 00
554	Crape, tulle, and trimmings of pure silk	.....do.....	400. 00	77. 20
555	Tissues, spongy "corah," and "tussah" or "tussor," <sup>a</sup>	.....do.....	Free.	
556	Machine-made lace—			
	Unbleached.....	.....do.....	200. 00	38. 60
	Bleached.....	.....do.....	240. 00	46. 32
	Dyed.....	.....do.....	230. 00	44. 39
	Hand-made lace—			
	Unbleached.....	.....do.....	350. 00	67. 55
	Bleached.....	.....do.....	420. 00	81. 06
	Dyed.....	.....do.....	402. 50	77. 683
557	Tissues and trimmings of floss silk, pure, unbleached, bleached dyed or printed.	.....do.....	200. 00	38. 60
558	Tissues of waste floss silk, for upholstery, weighing more than 250 grams per square meter.	.....do.....	150. 00	28. 95
559	Tissues of silk mixed with floss silk, the floss silk predominating in weight (as tissues of pure floss silk).			
560	Tissues of silk or floss silk mixed with other textile materials, the silk or floss silk predominating in weight.	.....do.....	300. 00	57. 90
561	Hosiery—			
	Gloves.....	.....do.....	1, 200. 00	231. 60
	Other articles of all kinds:			
	Tissues in the piece, weighing per square meter:			
	Less than 75 grams.....	.....do.....	600. 00	115. 80
	75 grams and more.....	.....do.....	400. 00	77. 20
	All other articles, including clothing or parts of clothing, made up or not.	.....do.....	400. 00	77. 20
	All articles, other than gloves, of hosiery embroidered by hand or by machine; or with trimmings or lace work. <sup>b</sup>	.....do.....	800. 00	154. 40
562	Tissues, trimmings of silk or floss, silk with gold or silver—			
	Fine.....	.....do.....	1, 200. 00	231. 60
	Semifine or imitation.....	.....do.....	350. 00	67. 55
563	Ribbons of silk or floss silk, pure or mixed with other textile materials, the silk or floss silk predominating in weight—			
	Velvet.....	.....do.....	500. 00	96. 50
	Other.....	.....do.....	400. 00	77. 20

<sup>a</sup> Only spongy tissues, "corah," "tussah" or "tussor," of non-European origin, manufactured with unbleached silk, neither sized, dyed, nor printed, shall be admitted free of duty.

<sup>b</sup> Articles of hosiery having a small hand-made trimming, a small lace or ribbon serving as fastenings, shall not be considered as embroidered or ornamented with lace or trimming, provided that such additions be simple accessories, increasing by less than 10 per cent the price of the article.

## SCHEDULE A.—Import tariff—Continued.

No.	Goods.	Unit.	Duties.	
			Francs.	United States equivalent.
<i>Tissues—Continued.</i>				
564	Tissues of silk, floss silk, etc.—Continued. Tissues of all kinds of artificial silk— Pure (dutiable as alcoholic chemical products not specially mentioned). Mixed (duty of the most highly taxed component material). Embroideries and clothing:			
565	Embroideries, hand-made, on tissues of all kinds or on tulles (duty of the tissue with an addition of 800 francs per 100 kilograms, on the total net weight with no reduction whatever).			
566	Embroideries on tissue, of all kinds or on tulles, machine-made, excepting cotton embroidery on cotton tissues (duty of the tissue with an addition of 800 francs per 100 kilograms, on the total net weight with no reduction whatever).			
567	Clothing, underclothing, etc., and other accessory articles for clothing of tissues, wholly or partly made up (duty of the most highly taxed tissue with an addition of 50 centimes per kilogram. This increase can not, however, be less than 40 centimes per dozen articles).		.50	\$0.0965
568	Cravats and neckties of all kinds of tissues and of any shape, wholly or partly made up (duty of the most highly taxed tissue with an addition of 2 francs per kilogram, net).		2.00	.386
569	Made up articles, other (duty of the most highly taxed tissue with an addition of 10 p. c.).		10 p. c.	
<i>Paper and manufactures of.</i>				
570	Paper or pasteboard of all kinds	Ad valorem	8 p. c.	
571	Cardboard; articles of cardboard and of cellulose. <sup>a</sup>	do	8 p. c.	
572	Books in French, foreign, or dead languages.	100 kilograms, gross	Free.	
573	Newspapers and periodical publications, pamphlets.	do	Free.	
574	Counterfeits of copyrighted books		Prohibited.	
575	Engravings, prints, lithographs, chromos, labels, and designs of all kinds, including calendars, commercial advertisements, and interiors of photographic albums, black, colored, or gilt.	Ad valorem	8 p. c.	
576	Photographs, maps and charts, music, engraved or printed.	100 kilograms, gross	Free.	
577	Scrap or drawing albums, black or colored.	Ad valorem	8 p. c.	
578	Printed matter of all kinds other than specified above, black or colored.	do	8 p. c.	
579	Playing cards <sup>b</sup>	do	8 p. c.	
580	Other manufactures of paper	do	8 p. c.	
<i>Hides skins and peltries prepared.</i>				
Skins and hides, prepared: Simply tanned or tawed—				
581	Goat, kid, sheep, and lamb skins...	100 kilograms, gross	10.00	1.93
582	Other, including whole hides, smoothed.	100 kilograms, net	25.00	4.825
	Cow hides, squared ("croup- ons"), parings and scrapings.	Ad valorem	8 p. c.	

<sup>a</sup> Cardboard goods ornamented with precious metals shall be cleared separately under the heading of jewelry.

<sup>b</sup> In virtue of a decree of July 12, 1898, the manufacture, importation, and sale of playing cards shall exclusively be reserved to monopolies. ("Journal Officiel Tunisien," of July 16, 1898.)



SCHEDULE A.—*Import tariff*—Continued.

No.	Goods.	Unit.	Duties.	
			France.	United States equivalent.
<i>Hides, skins, and peltries prepared—Cont'd.</i>				
Curried:				
583	Calfskins, varnished or ready to be varnished, but not having received any of the preparations mentioned in the following paragraph.	100 kilograms, net	25. 00	\$4. 825
584	Goat, kid, sheep, lamb, and calf skins, be they in their natural color dyed or blackened by steeping or scrubbing; smoothed, grained, chequered, moroccoed, glossed, or dulled.	do	60. 00	11. 58
585	Cow hides and other large hides, dyed or blackened by steeping or scrubbing, smoothed, grained, chequered, printed, moroccoed, glossed, or dulled.	do	50. 00	9. 65
586	Hides, squared ("crouponnées"), for fine saddlery, pig skins, be they in their natural color, black, brown, or otherwise dyed.	do	40. 00	7. 72
587	Sheep skins, prepared or not in Europe, with raw skins of transmarine origin, neither scraped, dyed, dulled, nor smoothed, for shoe linings, etc.	do	45. 00	8. 665
588	Varnished (patent leather)	Ad valorem	8 p. c.	
589	Shammy or parchment, dyed or not, tawed and dyed.	do	8 p. c.	
590	Skins and hides, prepared, other, not specially mentioned, not dyed.	do	8 p. c.	
591	Imitation leather	do	8 p. c.	
592	Leather, burnt.	100 kilograms, gross	Free.	
Manufactures of skin or leather:				
593	Soles, cut out, and heels, uppers of top boots, boots and shoes; vamps; golooses, and upper heels of calf, cow, horse, goat, kid, patent or other leather, straps for wooden clogs.	Ad valorem	8 p. c.	
594	Top boots, boots and shoes	do	8 p. c.	
595	Gloves of lamb or calf skin	Dozen pairs	1. 50	. 0965
	Gloves of goat or kid	do	1. 00	. 193
596	Saddles and all fine articles of saddlery	Ad valorem	8 p. c.	
597	Trunks of wood or cardboard, covered with leather.	do	8 p. c.	
598	Small articles of morocco or other leather, supple.	100 kilograms, net	200. 00	32. 60
	Small articles of morocco or other leather, hard.	do	150. 00	28. 95
599	Covers for photographic albums, of skin, wood, stuffs, plain or ornamented paper, and other.	Ad valorem	8 p. c.	
600	Photographic albums, complete	do	8 p. c.	
601	Collars, ox, articulated	100 kilograms, gross	Free.	
602	Yokes, ox, and yoke pads	do	Free.	
603	Other manufactures of skin or leather.	Ad valorem	8 p. c.	
Peltries, prepared or in sewn pieces:				
604	Sea lions and sea otters; seals and blue backs; gray squirrels and pouches of gray squirrels; hamsters and white rabbits; Astrakhan, clouded and curled, in skins and "touloupes"; white hares and pouches of white hares; goats in skins and covers; sheep and moulons of the Caucasus, in skins and covers.	100 kilograms, gross	Free.	
605	Not specially mentioned	Ad valorem	8 p. c.	
606	Peltries made up in articles, common or fine.	do	8 p. c.	
<i>Manufactures of metals.</i>				
607	Goldsmiths' wares of gold and silver	do	8 p. c.	
608	Jewelry of gold	do	1 p. c.	
609	Jewelry of silver	do	1 p. c.	
610	Goldsmiths' wares, jewelry of platinum	do	8 p. c.	
611	Jewelry set with precious stones (jewels).	do	1 p. c.	

SCHEDULE A.—*Import tariff*—Continued.

No.	Goods.	Unit.	Duties.	
			Francs.	United States equivalent.
Manufactures of metals—Continued.				
612	Fine gildings of a standard of 750 thousandths and above.	Ad valorem .....	3 p. c.	
613	Articles, gilt or silvered by any process .....	do .....	8 p. c.	
614	Jewelry, imitation .....	do .....	8 p. c.	
	Watches:			
615	Watch movements without cases.....	do .....	1 p. c.	
616	Watches, finished, with simple movements—			
	With gold cases .....	do .....	1 p. c.	
	With cases of silver or any other nonprecious material.	do .....	1 p. c.	
617	Watches, complicated (repeaters), with independent seconds, whatever be the kind of escapement; pocket chronometers—			
	With gold cases .....	do .....	1 p. c.	
	With cases of silver or any other nonprecious material.	do .....	1 p. c.	
618	Chronographs (whatever be the kind of escapement)—			
	With gold cases .....	do .....	1 p. c.	
	With cases of silver or any other nonprecious material.	do .....	1 p. c.	
619	Pocket counters of all kinds (pocketometers).	do .....	1 p. c.	
620	Watch cases, rough or finished—			
	Of gold .....	do .....	1 p. c.	
	Of silver or any other nonprecious material.	do .....	1 p. c.	
	Clocks, etc:			
621	Movements of table and wall clocks, of mechanical toys, and, generally, all movements other than for watches.	do .....	1 p. c.	
622	Table or wall clocks of all kinds, tower clocks, wooden clocks, alarms of all kinds.	do .....	1 p. c.	
623	Electrometers and, generally, all meters or measuring apparatus fitted with clockworks.	do .....	1 p. c.	
624	Chimes, musical boxes, and clock and watch fittings.	do .....	8 p. c.	
	Machines and machinery; steam and other engines:			
625	Steam engines, stationary and marine, without boilers; steam pumps; gas, petroleum, hot-air, and compressed-air engines, weighing—			
	250 kilograms, and more.....	100 kilograms, net.....	12. 00	\$2. 316
	Less than 250 kilograms .....	do .....	20. 00	3. 86
626	Steam engines, demi-fixed or portable, including boilers .....	do .....	13. 00	2. 509
627	Locomotives; road traction engines—			
	Ordinary gauge .....	do .....	15. 00	2. 895
	Narrow gauge .....	do .....	18. 00	3. 474
628	Hydraulic engines, wheel and piston; turbines; pumps, with the exception of wine pumps; ventilators, save those destined to agriculture, weighing—			
	More than 3,000 kilograms—			
	Containing at least 50 per cent of cast iron.	do .....	8. 00	1. 544
	Containing less than 50 per cent of cast iron.	do .....	10. 00	1. 93
	From 250 to 3,000 kilograms .....	do .....	10. 00	1. 93
	Less than 250 kilograms .....	do .....	15. 00	2. 895
629, 630	Steam wine pumps with accessories, and ventilators destined to agriculture	100 kilograms, gross ..	Free.	
631	Tenders for locomotives—			
	Ordinary gauge .....	100 kilograms, net.....	10. 00	1. 93
	Narrow gauge .....	do .....	12. 00	2. 316
632	Machines for setting sheets and fillets of cards.	do .....	10. 00	1. 93
633	Carding machines, not furnished .....	do .....	12. 00	2. 316

SCHEDULE A.—*Import tariff*—Continued.

No.	Goods.	Unit.	Duties.	
			France.	United States equivalent.
<i>Manufactures of metals</i> —Continued.				
<i>Machines and machinery, etc.—Cont'd.</i>				
634	Machines for cleaning, opening, and preparing flax, wool, cotton, and other textile materials.	100 kilograms, net.....	12.00	\$2.316
635	Throstles, complete, for spinning and twisting.	.....do .....	12.00	2.316
636	Spinning looms, other, mule-jennies, etc.	.....do .....	9.00	1.737
637	Weaving looms.....	.....do .....	8.00	1.544
638	Knitting machines.....	.....do .....	27.00	5.211
639	Bobbinet and lace-making machines.....	.....do .....	5.00	.965
640	Paper-making machines.....	.....do .....	8.00	1.544
641	Printing machines.....	.....do .....	6.00	1.158
642	Agricultural machines, enumerated in the special decrees relating thereto (decree of Sept. 9, 1885, and other subsequent decrees).	.....do .....	Free.	
643	Agricultural machines, other (motors not included).	.....do .....	9.00	1.737
644	Sewing machines— Stands and transmission gear.....	.....do .....	8.00	1.544
	Machines proper.....	.....do .....	35.00	6.755
645	Dynamos weighing— 5,000 kilograms and more— Containing at least 50 per cent of cast iron.	.....do .....	12.00	2.316
	Containing less than 50 per cent of cast iron.	.....do .....	20.00	3.86
	From 2,000, inclusive, to 5,000 kilograms, exclusive, and— Containing at least 50 per cent of cast iron.	.....do .....	18.00	3.474
	Containing less than 50 per cent of cast iron.	.....do .....	20.00	3.86
	From 1000, inclusive, to 2,000 kilograms, exclusive.	.....do .....	20.00	3.86
	From 50, inclusive, to 1,000 kilograms, exclusive.	.....do .....	30.00	5.79
	From 10, inclusive, to 50 kilograms, exclusive.	.....do .....	80.00	15.44
	Machine tools— Heavy, weighing more than 1,000 kilograms.	.....do .....	10.00	1.93
	Medium, weighing 250 to 1,000 kilograms.	.....do .....	16.00	3.068
	Small and of precision, weighing less than 250 kilograms.	.....do .....	50.00	9.65
646	Apparatus for sinking and boring artesian wells.	.....do .....	Free.	
647	General machinery: Transmission gearing, balances, scales, fixed railway stock, signals, presses, lifting apparatus, etc.; apparatus not mentioned, driven by mechanical power, save those destined to agriculture.	.....do .....	10.00	1.93
648	Apparatus not specially mentioned, for agricultural purposes.	.....do .....	Free.	
649	Steam boilers of sheet iron or steel— Simple, or with feed-water heaters, internal furnace, without tubes, <i>a</i>	.....do .....	9.00	1.737
650	Tubular or semitubular, i. e., fitted with tubes of iron, steel, copper, or brass.	.....do .....	14.00	2.702
651	Parts of multitubular boilers, composed chiefly of iron or steel tubes, fitted or not.	.....do .....	18.00	3.474
652	Open boilers; gasometers; recipients; stoves and calorifers of sheet iron or steel, or of cast iron combined with sheet iron or steel.	.....do .....	8.00	1.544

*a* Boiler fittings (safety valves, etc.) are not removed from the boilers to which fitted and are subject to the same duty. The cast-iron furnace plates and bars are dutiable separately according to No. 632.

SCHEDULE A.—*Import tariff*—Continued.

No.	Goods.	Unit.	Duties.	
			France.	United States equivalent.
	<i>Manufactures of metals—Continued.</i>			
	<i>Machines and machinery, etc.—Cont'd.</i>			
653	Sugar machinery; heating apparatus, for breweries, perfumeries, pharmacies, kitchens; the copper or bronze predominating in weight, weighing—			
	250 kilograms and more.....	100 kilograms, net.....	20.00	\$3.86
	Less than 250 kilograms.....	do.....	40.00	7.72
654	Distilling apparatus.....	do.....	Free.	
655	Refrigerating apparatus, weighing—			
	250 kilograms and more.....	do.....	14.00	2.702
	Less than 250 kilograms.....	do.....	25.00	4.825
	Detached parts of machines—			
656	Sheets and fillets of cards, of leather, fitted with teeth of iron or steel of at least 1 millimeter in diameter at the base.....	do.....	50.00	9.65
657	Sheets and fillets of cards, of iron or steel wire, set on tinsues, with or without caoutchouc, padded or not; sheets and fillets of cards, of leather, set with teeth of iron or steel of less than 1 millimeter in diameter at the base.....	do.....	150.00	28.95
658	Teeth for sieves, of iron or copper.....	do.....	30.00	5.79
659	Sieves, mountings, and combs for weaving, of iron or copper.....	do.....	30.00	5.79
	Detached pieces of cast and wrought iron or of steel, other than parts of steam boilers—			
660	Of cast iron, turned, filed, or adjusted, weighing—			
	1,000 kilograms and more.....	do.....	12.00	2.316
	From 200 to 1,000 kilograms.....	do.....	15.00	2.895
	Less than 200 kilograms.....	do.....	20.00	3.86
661	Of wrought iron or of wrought or cast steel, bored, turned, filed, or adjusted, weighing—			
	300 kilograms and more.....	do.....	12.00	2.316
	From 100 to 300 kilograms.....	do.....	15.00	2.895
	Less than 100, but more than 1 kilogram.....	do.....	25.00	4.825
662	1 kilogram or less.....	do.....	35.00	6.755
	Springs of wrought steel, for carriages, railway carriages, and locomotives, not polished.....	do.....	12.00	2.316
663	Detached pieces, rough or wrought, of pure copper or of copper alloyed with any metal, cast in molds (brasses, cocks, etc.), weighing—			
	10 kilograms and above—			
	Rough.....	do.....	15.00	2.895
	Wrought.....	do.....	25.00	4.825
	Below 10 kilograms—			
	Rough.....	do.....	15.00	2.895
	Wrought.....	do.....	40.00	7.72
664	Detached pieces of two or more metals, such as cast iron, wrought iron, steel, and copper, pure or alloyed with any other metal (cocks, brasses, etc.), weighing—			
	300 kilograms and more.....	do.....	15.00	2.895
	From 50 to 300 kilograms.....	do.....	20.00	3.86
	Less than 50 kilograms.....	do.....	30.00	5.79
665	Dynamo conductors and detached pieces, such as induction coils, solid or hollow, of metal surrounded by insulated copper; worked parts of copper, weighing less than 1 kilogram, numbered and marked, fitted or not, for electric machines, weighing—			
	More than 2,000 kilograms.....	do.....	35.00	6.755
	From 1,000, exclusive, to 2,000 kilograms, inclusive.....	do.....	40.00	7.72
	From 200, exclusive, to 1,000 kilograms, inclusive.....	do.....	45.00	8.658
	From 1 to 200 kilograms, inclusive.....	do.....	60.00	11.58
	Less than 1 kilogram.....	do.....	75.00	14.475

SCHEDULE A.—*Import tariff*—Continued.

No.	Goods.	Unit.	Duties.	
			Francs.	United States equivalent.
<i>Manufactures of metals—Continued.</i>				
666	Machines and machinery, etc.—Cont'd.			
	Detached parts for agricultural machines.	100 kilograms, net	Free.	
667	Arc lamps known as regulators.	do	60. 00	\$11. 58
	Various metal wares:			
	Tools, with or without handles—			
668	Agricultural, enumerated in special decrees.	do	Free.	
669	Of pure iron	do	12. 00	2. 316
	Of steel or of iron tipped with steel.	do	22. 00	4. 246
	Of copper	do	30. 00	5. 79
670	Printing type—			
	New	100 kilograms, gross	8. 00	1. 544
	Old and unserviceable	do	3. 00	. 579
671	Stereotype plates, with or without designs.	do	Free.	
672	Engraved plates and dies for printing on paper.	do	Free.	
673	Wine pumps, hand or animal power, and their accessories.	do	Free.	
674	Wire gauze—			
	Of iron or steel—			
	Of wire exceeding 2 millimeters in diameter.	do	8. 00	1. 544
	Of wire exceeding 1 millimeter and up to 2 millimeters in diameter.	100 kilograms, net	11. 00	2. 123
	Of wire of five-tenths of a millimeter and up to 1 millimeter in diameter.	do	13. 00	2. 509
	Of wire less than five-tenths of a millimeter in diameter.	do	21. 00	4. 053
675	Of copper or brass—			
	Ordinary	do	20. 00	3. 86
	For paper machines, such gauze weighing—			
	More than 500 grams per square meter.	do	40. 00	7. 72
	500 grams per square meter or less.	do	100. 00	19. 30
676	Wire netting of iron or steel—			
	With meshes of 25 millimeters and above each side.	100 kilograms, gross	10. 00	1. 93
	With meshes of less than 25 millimeters each side.	100 kilograms, net	12. 00	2. 316
677	Perforated sheets of iron, steel, copper, brass, zinc, or other metals, with at least 500 holes per square meter (as solid sheets of the corresponding metal, with an addition of).	100 kilograms	10. 00	1. 93
678	Sewing needles, needles for sewing machines—			
	Less than 5 centimeters in length.	100 kilograms, net	250. 00	48. 25
	5 centimeters in length and above.	do	150. 00	28. 96
679	Fancy needles for bobbinet, lace-knitting machines, etc.	do	300. 00	57. 90
680	Knitting needles $\alpha$ , and other similar articles not mentioned, of steel, iron, or copper.	do	15. 00	2. 896
681	Casks for sprinkling and for liquid manure.	100 kilograms, gross	Free.	
682	Hooks with one or more teeth, for agricultural purposes.	do	Free.	
683	Crochet and embroidery needles, and outton hooks.	100 kilograms, net	100. 00	19. 30
684	Pins of brass or iron, tinned.	do	50. 00	9. 65
	Pins of steel, with or without heads	do	110. 00	21. 23
685	Clasps for dresses, of iron, varnished or tinned, of brass, yellow or white.	do	50. 00	9. 65
686	Fishhooks.	do	100. 00	19. 30
687	Pens of metal other than gold or silver.	do	120. 00	23. 16

$\alpha$  Bodkins shall be taxed according to No. 678, under the head of needles of 5 centimeters in length and above.

SCHEDULE A.—*Import tariff*—Continued.

No.	Goods.	Unit.	Duties.	
			Franca.	United States equivalent.
<i>Manufactures of metals—Continued.</i>				
<i>Various metal wares—Continued.</i>				
683	Cutlery, common—			
	Tailors' scissors and pruning shears.	100 kilograms, net.....	20.00	\$3.86
	Kitchen and butchers' knives .....	do .....	100.00	19.30
	Razors, common .....	do .....	200.00	38.60
	Other: Clasp knives and common scissors, etc.	do .....	300.00	57.90
	Cutlery, fine—			
	Table knives, with handles of ivory or mother-of-pearl.	do .....	600.00	115.80
	Other .....	do .....	480.00	92.64
689	Cylinders of copper or brass, for printing, engraved or not.	do .....	15.00	2.895
690	Statues of metal, of a natural size or larger (duty of the metal employed).			
	Articles of cast iron, neither turned nor polished—			
691	Railway chairs, plates or other castings from the open mold.	100 kilograms, gross ..	2.50	.4825
692	Straight cylindrical pipes, beams and columns, solid or hollow, gas retorts, solid bars and sets thereof, grates and hearth plates, and other similar rough castings.	do .....	3.50	.6755
693	Iron castings for machinery or for ornament, weighing—			
	More than 50 kilograms each .....	do .....	4.00	.772
	From 5 to 50 kilograms .....	do .....	5.00	.965
	Less than 5 kilograms .....	do .....	6.00	1.158
694	Pots, kitchen utensils, and other articles not entering in the three preceding numbers.	do .....	4.00	.772
695	Tinned, enameled, varnished or rendered inoxidizable.	do .....	10.00	1.93
696	Rough articles of malleable cast iron, of wrought iron and of cast steel, weighing—			
	More than 3 kilograms .....	do .....	8.00	1.544
	From 1 to 3 kilograms .....	100 kilograms, net .....	15.00	2.895
	1 kilogram and less .....	do .....	18.00	3.474
	Articles of iron and steel—			
697	Iron wares—			
	Buildings of iron or steel: Parts of fixed or movable bridges, framework for buildings, etc., for sluice gates, for cranes, etc., for portable railways and, in general, all objects composed of one or more pieces, bored or adjusted, or fitted together with rivets or bolts, each piece weighing at least 5 kilograms per lineal meter.	100 kilograms, gross ..	9.00	1.737
698	Movable cattle pens .....	do .....	Free.	
699	Small articles, not specified, of iron or steel, grating, barriers for level crossings, frames for marquees, for hothouses, for kiosks, verandas, fixed or movable frames, window frames, fitted or not, shutters of sheet iron for shops and, in general, all objects composed of one or more pieces, bored or adjusted, or fitted together with rivets or bolts, each piece weighing less than 5 kilograms per lineal meter.	do .....	10.00	1.93
700	Ironwork for carriages, and specially such as enters in the construction of railway rolling stock.	do .....	10.00	1.93

SCHEDULE A.—*Import tariff*—Continued.

No.	Goods.	Unit.	Duties.	
			Franca.	United States equivalent.
	<i>Manufactures of metals—Continued.</i>			
	Various metal wares—Continued.			
	Articles of iron and steel—			
	Locksmiths' wares—			
701	Locks, padlocks, keys, iron bolts of all kinds, handles, hooks, hinges of iron or sheet iron, latches, slide bolts, and all other articles of rough iron, scoured or not, turned, filed or polished, for furniture, doors, and windows.	100 kilograms, net....	15. 00	\$2. 695
702	The same articles, combined with copper or brass, or composed wholly of copper or brass.	.....do .....	20. 00	3. 88
703	Anchors, cables and chains, dredged up in harbors and roadsteads of Tunis.	100 kilograms, gross ..	. 25	1. 0483
704	Other cables of iron or steel wire, and barbed fence wire—			
	Composed of wire of five-tenths of a millimeter and more in diameter.	100 kilograms, net.....	11. 00	2. 123
	Composed of wire of less than five-tenths of a millimeter in diameter.	.....do .....	21. 00	4. 053
705	Anchors, railway buffers, couplings and chain cables, of iron or steel.	100 kilograms, gross ..	8. 00	1. 544
706	Busks and springs for personal attire, of steel, polished, varnished, not trimmed.	100 kilograms, net.....	25. 00	4. 825
707	Umbrella frames, without the handle and without trimmings or fittings.	.....do .....	30. 00	5. 79
708	Nails for shoeing horses, etc.	.....do .....	15. 00	2. 895
709	Other nails weighing—			
	Large, more than 20 kilograms per thousand.	100 kilograms, gross ..	6. 00	1. 158
	Medium size, more than 5 but not more than 20 kilograms per thousand.	.....do .....	9. 00	1. 737
	Small, from 200 grams to 5 kilograms per thousand.	100 kilograms, net.....	14. 00	2. 702
	Very small, less than 200 grams per thousand.	.....do .....	30. 00	5. 79
710	Wire nails of iron or steel, machine made, whether tinned, coppered, zincd, or coal tarred, or not—			
	More than 2 millimeters in diameter.	100 kilograms, gross ..	8. 00	1. 544
	From 1 to 2 millimeters in diameter.	100 kilograms, net.....	11. 00	2. 123
	1 millimeter in diameter and less.	.....do .....	24. 00	4. 632
711	Screws, eye-bolts, iron hooks of any diameter, furnished with screw threads. Bolts, rivets and nuts of iron, of any diameter, polished, turned, varnished or coated with any preparation. Bolts, rivets and nuts of rough iron, as well as all kinds of bolts and screws not mentioned.	.....do .....	14. 00	2. 702
712	Iron hooks, for agricultural purposes.	100 kilograms, gross ..	Free.	
713	Mechanical stoppers, consisting of a white or colored porcelain head and iron or steel wire, with or without india-rubber rings.	100 kilograms, net.....	25. 00	4. 825
714	Tubes of iron or steel—			
	Not welded, of an inside diameter of—			
	9 millimeters and more .....	100 kilograms, gross ..	9. 00	1. 737
	Less than 9 millimeters .....	100 kilograms, net.....	14. 00	2. 702
	Butt-welded, of an inside diameter of—			
	9 millimeters and more .....	100 kilograms, gross ..	10. 00	1. 93
	Less than 9 millimeters .....	100 kilograms, net.....	18. 00	3. 474
	Lap-welded or doubled .....	.....do .....	18. 00	3. 474
	Jointings of all kinds .....	.....do .....	18. 00	3. 474

SCHEDULE A.—*Import tariff*—Continued.

No.	Goods.	Unit.	Duties.	
			Francs.	United States equivalent.
Manufactures of metals—Continued.				
Various metal wares—Continued.				
715	Tubes of iron or steel—			
	Bored or not welded—			
	Of an inside diameter of 10 millimeters and more—			
	Steel, soft.....	100 kilograms, net .....	40.00	\$7.72
	Steel, cast, or tempered .....	do .....	80.00	15.44
	Of soft, cast, or tempered steel, of an inside diameter of—			
716	From 9 to 5 millimeters .....	do .....	200.00	38.60
	From 5 to 2 millimeters .....	do .....	450.00	86.58
	2 millimeters and less.....	do .....	4,000.00	772.44
	Household wares and other articles of iron, steel, or black sheet iron, not mentioned—			
	Neither painted, polished, nor tinned.....	do .....	14.00	2.702
	Painted and polished .....	do .....	16.00	3.088
717	Varnished .....	do .....	18.00	3.474
	Enameled, plain, tinned .....	do .....	25.00	4.825
	Enameled with fillets and ornaments, with or without gold fillets, printed in colors.....	do .....	35.00	6.755
	Coffee mills, with stands of wood, or of cast or sheet iron. Articles of domestic economy. Meat presses, meat cutters, fruit presses, small household pumps.....	do .....	16.00	3.088
	Apparatus for water-closets, lever or balance. Water tanks for flushing the same.....	do .....	13.00	2.509
	Buckles for saddlery, fittings, and accessories for harness, of iron, malleable cast iron, or cast steel.....	do .....	20.00	3.86
718	Articles of pure copper, or of copper alloyed with zinc or tin—			
	Coppersmiths' wares, including needles of copper (other than knitting), and tubes of all kinds, of pure copper, or of copper alloyed with any other metal.....	do .....	20.00	3.86
	Objects of art and ornament—			
	Enameled inlaid with metal lines.....	do .....	40.00	7.72
	Bronze.....	do .....	40.00	7.72
	Lampmakers' and tinmiths' wares made up of different metals, and combined with copper, pure or alloyed, burnished, polished, varnished.....	do .....	45.00	8.658
720	Other articles not mentioned .....	do .....	40.00	7.72
	Lead pipes and all other manufactures of lead.....	100 kilograms, gross ..	6.50	1.2545
	Electric accumulators .....	100 kilograms, net.....	16.50	3.1845
	Tin pots and other manufactures of tin, pure or alloyed with antimony.....	do .....	30.00	5.75
	Zinc manufactures of all kinds:			
	Common, plain, or stamped .....	100 kilograms, gross ..	8.00	1.544
721	Varnished, polished, and nickeled, including those for lamps.....	100 kilograms, net.....	20.00	3.86
	Printed in colors, ornamented, and gilt.....	do .....	40.00	7.72
	Articles of nickel, alloyed with copper or zinc (German silver), or of nickeled metals.....	do .....	100.00	19.30
	Arms, powder, and ammunition.			
	Arms of war, regulation, portable, and arms of war employed abroad (rifles and carbines).....		Prohibited.	
	Cannon and gun carriages .....		Prohibited.	
Arms of commerce:				
721	Side arms or firearms.....	Ad valorem.....	8 p. c.	
722	Gun barrels, and parts of arms, in the rough.....	100 kilograms, net.....	60.00	11.58



SCHEDULE A.—*Import tariff*—Continued.

No.	Goods.	Unit.	Duties.	
			France.	United States equivalent.
<i>Arms, powder, and ammunition—Cont'd.</i>				
<i>Arms of commerce—Continued.</i>				
733	Parts fitted together, other than in the rough, such as gun barrels with fittings, locks, and trigger guards.	Ad valorem	8 p. c.	
	Loose parts, other than those in the rough.	do	8 p. c.	
734	Dynamite	do	8 p. c.	
735	Gunpowder:			
	For the Regie	100 kilograms, net	Free.	
	For private account		Prohibited.	
736	Percussion caps:			
	For warlike purposes		Prohibited.	
	For sporting purposes, including caps or detonators for mines.	100 kilograms, net	75. 00	\$14. 475
737	Cartridges for warlike purposes, loaded or empty.		Prohibited.	
738	Cartridges for rifle clubs	Ad valorem	8 p. c.	
739	Cartridges for sporting purposes, loaded.		Prohibited.	
740	Cartridges, sporting, empty (cases with caps or not).	100 kilograms, gross	Free.	
741	Wads	do	Free.	
742	Miners' fuses of all kinds	Ad valorem	8 p. c.	
743	Fireworks	do	8 p. c.	
<i>Furniture.</i>				
744	Furniture of all kinds, upholstered or not	do	8 p. c.	
745	Frames, beadings, and moldings of wood, rough or plastered, varnished, carved, and ornamented.	do	8 p. c.	
<i>Articles of wood.</i>				
746	Handles for shovels, picks, rakes, scythes, and other agricultural implements.	100 kilograms, gross	Free.	
749	Movable cattle pens of wood	do	Free.	
750	Wooden plough handles	do	Free.	
751	Casks for sprinkling and for liquid manure.	do	Free.	
752	Vats and hogsheds	do	Free.	
753	Other empty casks, serviceable, fitted together or not, hooped with wood or iron.	Ad valorem	8 p. c.	
754	Brooms of sorghum or camelina	do	8 p. c.	
755	Brooms, common, of birch, etc.	100 kilograms, gross	Free.	
756	Bulldozers and cartwrights' wood, shaped	Ad valorem	8 p. c.	
757	Button molds	100 kilograms, net	13. 00	2. 509
758	Wooden shoes, trimmed or not.	Ad valorem	8 p. c.	
759	Wood, planed, grooved, and (or) tongued, planks, strips, and veneers for parquetry, planed, grooved, and (or) tongued.	do	8 p. c.	
760	Doors, windows, wainscoting, and other carpenters' work, fitted together or not.	do	8 p. c.	
761	Small wooden wares	do	8 p. c.	
762	Wood-turners' wares	do	8 p. c.	
763	Wood squared for shuttles, less than 500 grams in weight.	do	8 p. c.	
764	Shuttles for any kind of weaving, finished or not.	do	8 p. c.	
765	Vat pumps exclusively of wood	100 kilograms, gross	Free.	
766	Plough beams of wood	do	Free.	
767	Cocks for hogsheds (faucets, suction-valves, tasting pipes).	do	Free.	
768	Other articles of wood	Ad valorem	8 p. c.	
<i>Musical instruments.</i>				
<i>Musical instruments:</i>				
769	Pianos:			
	Upright	Each	50. 00	9. 65
	Grand	do	75. 00	14. 475
770	Other, of all kinds	do	Free.	
771	Accessories and detached parts of musical instruments.	100 kilograms, gross	Free.	

SCHEDULE A.—*Import tariff*—Continued.

No.	Goods.	Unit.	Duties.	
			Francs.	United States equivalent.
<i>Manufactures of esparto and basket-makers' wares.</i>				
Sennit, plaited matting or bands:				
772	Of esparto— Of two or three strands, exclusively intended for the manufacture of cordage.	100 kilograms, gross ..	0.50	\$0.0965
	Other .....	do .....	1.00	.193
773	Of straw bark, and white wood: Common, for mats .....	do .....	1.00	.193
774	With or without admixture of other textile fibers, for the manufacture of hats, and all other kinds.	do .....	2.00	.386
775	Carpeting of cocoanut and aloe fibers, and of esparto.	Ad valorem .....	8 p. c.	
776	Chinese mats .....	100 kilograms, gross ..	5.00	.965
777	Piths of canes, rattans, and reeds .....	do .....	5.00	.965
778	Rattans, spun ("filés") .....	100 kilograms, net .....	15.00	2.895
779	Basket wares of raw vegetable products, wood shavings; fine, of osiers, straw, or other fibers, of rattan pith.	Ad valorem .....	8 p. c.	
780	Vintage baskets, dosers and hampers ....	100 kilograms, gross ..	Free.	
781	Beehives .....	do .....	Free.	
782	Hats of bark, esparto, palm fiber, straw, or any other material, plaited throughout, sewn, scraped, plaited, or knotted ..	Ad valorem .....	8 p. c.	
783	Cordage of esparto, lime-tree bark, and of reed.	do .....	8 p. c.	
<i>Manufactures of various materials.</i>				
Carriages:				
784	Carriages, other than for railways or tramways— Carriages, properly so-called—Carriages, velocipedes, and parts of velocipedes.	do .....	8 p. c.	
	Carts for trade, agricultural purposes, etc.— Hung on springs .....	100 kilograms, net .....	12.00	2.316
	Not hung on springs .....	100 kilograms, gross ..	6.00	1.158
785	Railway or tramway carriages, upholstered or not— Ordinary gauge: For railways—Passenger carriages, vans for goods, and trollies.	Ad valorem .....	8 p. c.	
	Tramway carriages .....	100 kilograms, net .....	16.00	3.088
	Narrow gauge—Railway and tramway carriages.	Ad valorem .....	8 p. c.	
	Bodies or parts of bodies for railway or tramway carriages.	do .....	8 p. c.	
786	Vessels of all kinds, serviceable or to be broken up.	do .....	8 p. c.	
Rigging and fittings for ships, not mentioned:				
787	Of metal (as metal manufactures, according to the nature of the metal).			
788	Of wood (as manufactures of wood, not specified).			
789	Of skin or leather (as manufactures of skin or leather, other).			
790	Of tissues (as made-up articles of tissues, according to kind).			
791	Manufactures of india rubber and gutta-percha: Sheets of india rubber, pure, not vulcanized, and threads of vulcanized india rubber.	100 kilograms, net ....	40.00	7.72
	Other manufactures .....	Ad valorem .....	8 p. c.	
792	Articles of asbestos, spun, felted, woven, or molded, with or without admixture of textile or mineral substances.	do .....	8 p. c.	

SCHEDULE A.—*Import tariff*—Continued.

No.	Goods.	Unit.	Duties.	
			Franca.	United States equivalent.
<i>Manufactures of various materials—Cont'd.</i>				
793	Felt: For lining and for soles; for carpets; for clothing, furniture, hangings, and boots and shoes; of wool, pure or mixed with cotton or other vege- table substances.	Ad valorem.....	8 p. c.	
794	Felted tissues for paper mills.....	.....do.....	8 p. c.	
795	Felted cloths for machines and pianos.	.....do.....	8 p. c.	
796	Other— Of coarse hair.....	100 kilograms, net.....	25.00	\$4.825
	Mixed with wool and coarse hair; of wool, pure or mixed with vegetable substances.	Ad valorem.....	8 p. c.	
797	Hats of hair or woolen felt.....	.....do.....	8 p. c.	
798	Silk hats; hats, caps, and bonnets of cloth, horsehair, or any other tissue; caps and bonnets of fur.	.....do.....	8 p. c.	
799	Coral, cut, not mounted.....	100 kilograms, gross.....	Free.	
800	Articles of real meerschaum, mounted or not with amber, real or imitation, or with any other material, with or with- out fittings of metal, in cases or not.	100 kilograms, net.....	300.00	57.90
801	Articles of imitation meerschaum or of copal, mounted with amber, real or imi- tation, caoutchouc, celluloid, horn, and bone, with or without fittings of metal, in cases or not.	.....do.....	150.00	28.95
802	Articles of imitation meerschaum or copal, not mounted, or with glass mountings, with or without fittings of metal, in cases or not.	.....do.....	100.00	19.30
803	Whalebone, cut and prepared.....	.....do.....	100.00	19.30
804	Imitation whalebone made of horn.....	.....do.....	12.00	2.316
805	Cork, wrought: Stoppers— 50 millimeters and more in length.	.....do.....	27.00	5.211
	Less than 50 millimeters in length.	.....do.....	20.00	3.86
806	Otherwise wrought.....	100 kilograms, gross.....	5.00	.965
807	Spectacles, eyeglasses, magnifying glasses, and opera glasses, single or double.	Ad valorem.....	8 p. c.	
808	Instruments, optical, mathematical, astro- nomical, and of precision.	100 kilograms, gross.....	Free.	
809	Surgical instruments.....	.....do.....	Free.	
810	Chemical instruments, for laboratories....	.....do.....	Free.	
811	Fans and hand screens: Of wood and paper.....	100 kilograms, net.....	300.00	57.90
	Of wood, stuffs, or feathers, mounted or not.	.....do.....	400.00	77.24
	Of ivory, mother-of-pearl, or tortoise shell, mounted or not.	.....do.....	2,000.00	386.00
812	Small wares: Of ivory, mother-of-pearl, tortoise shell, and amber— Combs, billiard balls.....	.....do.....	625.00	120.625
	Piano keys, cigar holders, and other articles.	Ad valorem.....	8 p. c.	
	Tobacco pipes and stems thereof, of native or exotic woods, with mountings of amber, ivory, tor- toise shell, or mother-of-pearl.	.....do.....	8 p. c.	
813	Of other materials— Tobacco pipes and stems thereof, of native or exotic woods, with mountings of any material other than amber, ivory, tortoise shell, or mother-of-pearl.	100 kilograms, net.....	60.00	11.58
	All other articles.....	Ad valorem.....	8 p. c.	
814	Tobacco pipes of wood.....	100 kilograms, net.....	20.00	3.86
815	Brushmakers' wares, common or fine....	Ad valorem.....	8 p. c.	
816	Buttons of all kinds.....	.....do.....	8 p. c.	
817	Toys, games, etc.....	.....do.....	8 p. c.	
818	Busks and springs of steel, for corsets and other toilet accessories, fitted with clasps and buttons, covered with tissue, leather or paper.	.....do.....	8 p. c.	

SCHEDULE A.—*Import tariff*—Continued.

No.	Goods.	Unit.	Duties.	
			Francs.	United States equivalent.
	<i>Manufactures of various materials—Cont'd.</i>			
819	Corsets of all kinds.....	Ad valorem.....	8 p. c.	
820	Matches, chemical, and wood prepared for matches. <sup>a</sup> .....	do.....	8 p. c.	
821	Umbrellas and parasols.....	do.....	8 p. c.	
822	Hair, human, worked.....	100 kilograms, gross.....	Free.	
823	Articles of fashion.....	do.....	Free.	
824	Artificial flowers.....	do.....	Free.	
825	Articles for collections, not suitable for commerce.....	do.....	Free.	
826	Fancy articles of oriental origin, known as <i>souk</i> .....	Ad valorem.....	8 p. c.	
827	Articles made up of various materials or substances subject to different duties, not specially classed under any category (duty of the most highly taxed material of which composed).			

SCHEDULE B.—*Export duties.*

Goods.	Unit.	Duties.	
		Francs.	United States equivalents.
Ovine animals, unshorn, exported across the land frontier from Feb. 1 to June 30.	Head.....	0.30	\$0.0579
Rags.....	100 kilograms.....	2.55	.4922
Sponges:			
Not washed.....	do.....	10.00	1.93
Washed.....	do.....	20.00	3.86
Olivehusks ("grignons") (olivehusks treated with sulphuret of carbon, entirely dry, are exempt).	do.....	.35	.0676
Halbs and disa.....	do.....	.50	.0965
Oils:			
Olive.....	do.....	6.00	1.158
Olive husk.....	do.....	1.50	.2896
Wool in the grease, and wool waste.....	do.....	12.00	2.316
Olives, fresh.....	do.....	4.00	.772
Hides and skins, raw:			
Ox, cow, calf, horse, camel, mule and donkey.....	do.....	4.00	.772
Goat and kid.....	do.....	6.00	1.158
Sheep and lamb.....	do.....	5.00	.965
Fish, fresh, other than tunny and botargo.....	do.....	2.00	.383
Pouppes.....	do.....	12.00	2.316
Woolen tissues.....	Ad valorem.....	5, 10 p. c.	

Decree of May 2, 1898.

## FRENCH GOODS FREE OF DUTY.

Schedule of French goods admitted duty free (other than those exempt in the customs tariff).

## Animals, live.

Wools, including alpaca, llama, vicuña wool; also yack, came, and cashmere goat's hair:

In the mass, dyed, and nolls, dyed.

Combed or carded.

Combed or carded, dyed.

Silk, worked or thrown.

Sugar in powder or refined, including candy.

Oils, pure olive, castor, and linseed.

Wines exclusively the produce of the fermentation of fresh grapes, which shall be liable to a fiscal tax of 10 per cent ad valorem.

<sup>a</sup> In virtue of a decree of July 12, 1898, the manufacture, importation and sale of chemical matches shall exclusively be reserved to monopolies. (*Journal officiel Tunisie of July 16, 1898.*)

Brandy, pure alcohol and liqueurs.

Iron:

Cast iron of all kinds.

Wrought iron, crude, in blooms, prisms or bars; iron, drawn in bars; angle and T-iron; axles and tires, in the rough; iron or steel, machine.

Iron or steel for hoops.

Sheet-iron and black iron plates.

Iron, tinned (tin plate), coated with copper, lead, or zinc.

Iron or steel wire, tinned, coppered, zinced or galvanized, or not.

Iron shavings (cuttings from wire drawing).

Rails of iron or steel.

Steel in bars; axles and tires, in the rough.

Steel in sheets or bands, brown or white.

Steel, fine, for tools.

Steel wire, white or not.

Scrap, fragments of old manufactures of cast iron, iron, or steel.

Copper:

Pure or alloyed with zinc or tin, of all kinds.

Aluminium bronze, crude, not containing more than 20 per cent of aluminium.

Gilt or silvered.

Lead:

Ores and slag of all kinds. Filings and fragments of old manufactures.

In crude lumps, pig, bars or slabs, argentiferous or not.

Alloyed with antimony, in lumps.

Hammered or rolled.

Tin in any shape.

Zinc in any shape.

Yarns of linen, hemp, or ramie:

Pure, not glazed, single or twisted, unbleached, bleached or dyed.

Mixed.

Yarns of jute:

Pure, not glazed, single or twisted, unbleached, bleached or dyed.

Mixed.

Yarns of phormium tenax, abaca, and other vegetable fibers not specially mentioned, not glazed, pure or mixed.

Glazed yarns, twine, cordage of hemp, linen, jute, phormium tenax, abaca, or other vegetable fibers not mentioned, pure or mixed, of all kinds, tarred or not.

Yarns of pure cotton:

Single or twisted, unbleached, bleached, dyed, clouded or glazed.

Twisted, in ordinary skeins or manufactured, i. e., in balls, bobbins, etc.

Cotton warps, unbleached, bleached, or dyed.

Yarns of cotton, mixed.

Yarns of wool:

Single or twisted, bleached or not, dyed or printed, combed or carded.

Mixed with filaments other than alpaca, llama, vicuña, yak, cashmere goat, or camel's hair.

Yarns of alpaca, llama, vicuña, yak, cashmere goat, or camel's hair, pure or mixed.

Yarns of the Angora goat, camel's hair, etc.

Yarns of floss silk ("fleur de" ) unbleached, bleached, blue, or dyed, single or twisted.

Silk thread for sewing, embroidering, trimming, for mercery, etc., unbleached or dyed.

Thread of waste silk (thread of floss silk waste), single or twisted.

Thread of artificial silk, single, twisted, unbleached or dyed, pure or mixed.

Tissues of linen, hemp, or ramie, pure, plain, or figured, unbleached, bleached, printed, dyed, and worked:

Oilecloth and linoleum (including linoleum with reverse of jute); cloth prepared for artists; table linen, damasked, of all kinds; drills of all kinds; trimmings, ribbons, and girths of twine, of any color; hosiery; lace and guilpore; handkerchiefs, embroidered, and other embroideries on linen, hemp or ramie tissues; velvets and plushes of linen, for furnishing purposes, of any color.

Tissues of linen, hemp, or ramie, mixed.

Tissues of jute:

Pure, unbleached, bleached, dyed, or printed.

Mixed, the jute predominating in weight.

Sacks of jute, used, imported empty, and sacks, new.

Tissues of jute, pure: Braid of jute yarn; soles of jute yarn; trimmings, ribbons, laces; carpets, long or short nap; velvets and plushes, for furnishing purposes, of all kinds.

Tissues of phormium tenax, abaca, and other vegetable fibers not specially mentioned.

Tissues of cotton, pure, plain, twilled, and drills, unbleached, dyed, or printed.

Tissues of cotton, pure:

Glazed calico for bookbindings, cartons, fancy articles, dyed or printed.

Velvets, smooth, known as "imitation silk," and velvets, other (ribbed, moleskins, etc.).

Tissues of cotton, pure or mixed:

Plain, twilled, and drills, manufactured wholly or in part of yarn, bleached, dyed, unbleached glazed, bleached glazed, or dyed glazed.

Brilliant or figured tissues, manufactured wholly or in part of yarn, bleached, dyed, unbleached glazed, bleached glazed, or dyed glazed.

Other tissues of all kinds, of cotton, pure or mixed (piques, covers, and counterpanes of pique and reps; dimity, damask, and table linen, bobbinet tulle; blankets; lace and fancy articles; trimmings; ribbons and tapes; tulle, plain; curtains of muslin, embroidered, of tulle application, grenadine, and of embroidered tulle; muslins, figured or embroidered with crochet, for furniture or clothing), manufactured wholly or in part of yarn, bleached, dyed, or glazed.

Tissues of cotton, pure:

Brilliant or figured tissues, unbleached, bleached, or dyed.

Piques, covers, and counterpanes of pique or reps; dimity, damask, and table linen; bobbinet tulle for curtains, bed covers, elderdown covers, arm-chair covers, etc.; blankets; hosiery of cotton; chintz, "beraudine," pure or mixed; lace, machine made; bobbinet tulle or guilpore in bands or widths, blondes, laces, cordons, trimmings, tappings, and generally all fancy articles, other than bobbinet tulle for curtains, bed covers; lace, hand made; trimmings; ribbons and tapes; tulle, real; "plumetis" and fancy gauzes; curtains of embroidered muslin; curtains of tulle application, grenadine, embroidered tulle; muslins, figured or embroidered with crochet, for furniture or clothing.

**Tissues of cotton, pure—Continued.**

Bleached, dyed, or printed, not specially classified.  
Wicks for lamps and plaited wicks for candles.  
Heddles of twisted yarn, for weaving, glazed or not.  
Oilcloth of all kinds.

**Tissues of cotton, mixed, especially:** Plush of silk mixed with cotton; stuffs of silk, floss silk and cotton, etc.; ribbons and tapes, mixed with silk, etc.; trimmings, mixed with silk, etc.

**Tissues of cotton:** Fishing nets of cotton, linen, hemp, jute, and other vegetable fibers.

**Tissues of wool, pure:**

Cloths, casimirs, and other milled tissues, and short-napped tissues not milled (stuffs for furniture; moire; tissues for clothing, drapery, etc.).  
Carpets, Persian, Indian, knotted or not, and imitations; Turkish carpets; carpets made on the Jacquard loom, plain or printed, and all other carpets.  
Hosiery (gloves and all other articles, including clothing or parts of clothing, made up or not.)  
Trimmings; ribbons and tapes; fez caps or red caps; tapestry; lace and gulpure; shawls, broche or figured, other than Indian cashmere and knitted shawls; bolting cloth, seamless; blankets; list alppers, and fur-lined shoes known as Strasburg shoes; cloth-list; velvets for furniture.

**Tissues of wool, mixed:**

Lasting, of wool warp and cotton wool.  
Cloths, casimirs, and other milled tissues, cotton warp, short-napped tissues, not milled, cotton warp.

Of silk or any other material.

Carpets of wool mixed with other materials, whatever be the proportion.

**Hosiery.**

**Tissues of alpaca, llama, vicuña, yak, or camel's hair, pure or mixed.**

**Tissues of goat's hair, pure or mixed, manufactured by hand or machine.**

**Other tissues of hair, pure or mixed with other filaments.**

**Tissues of horsehair, pure or mixed.**

**Tissues of silk, floss silk and tissues of all kinds of artificial silk:**

Tissues and foulards of pure silk; crape, tulle, and trimmings of pure silk; tissues, spongy; "corah" and "tussah" or "tussor;" lace of silk or of floss silk; tissues and trimmings of floss silk, pure; tissues of waste floss silk, for upholstering; tissues of silk mixed with floss silk; tissues of silk or floss silk mixed with other textile materials; hosiery, including clothing or parts of clothing, made up or not; tissues and trimmings of silk or floss silk, with real or imitation gold or silver; ribbons of silk or floss silk, pure or mixed with other textile materials.

**Tissues of all kinds of artificial silk, pure or mixed.**

**Embroideries and clothing:**

Embroideries, hand or machine made, on tissues of all kinds or on tulle.

Clothing, underclothing, etc., and other accessory articles for clothing of tissues, wholly or partly made up.

Cravats and neckties of all kinds of tissues and of any shape, wholly or partly made up.

Made-up articles, other.

**Machines and machinery:**

Steam and other engines of all kinds.

Steam boilers.

Detached parts of machines and machinery, of all kinds.

**Various metal wares:**

Are lamps known as regulators.

Tools, with or without handles.

Printing type.

Wire gauze; wire netting of iron or steel; perforated sheets.

Needles; knitting needles and other similar articles.

Crochet needles; bodkins; pins; clasps; fishhooks; pens; cutlery.

Cylinders for printing.

Statues of metal, of a natural size or larger.

Articles of cast iron; rough articles of malleable cast iron, of iron or of cast steel; iron wares; ironwork for carriages; locksmiths' wares.

Anchor, cables, and chains.

Bucks and springs for personal attire; umbrella frames.

Nails and tacks, screws, eye-bolts, bolts, rivets, as well as all kinds of bolts and screws not mentioned; mechanical stoppers.

Tubes of iron or steel.

Household wares and all other articles of iron, steel, or black sheet iron, not mentioned.

Coffee mills, with stands of wood or of cast or sheet iron. Articles of domestic economy: Meat presses, meat cutters, fruit presses, small household pumps.

Apparatus for water-closets, lever or balance; water tanks for flushing the same.

Buckles for saddlery, fittings, and accessories for harness.

Articles of pure copper, or of copper alloyed with zinc or tin, and especially coppersmiths' wares, objects of art and ornament (enamels inlaid with metal lines and bronze), lamp makers' and tin-smiths' wares.

Pipes and all other manufactures of lead.

Electric accumulators.

Tin pots and other manufactures of tin, pure or alloyed with antimony.

Zinc manufactures of all kinds.

Articles of nickel, alloyed with copper or zinc (German silver), or of nickeled metals.

**Carriages:**

Carriages, road, of all kinds.

Railroad and tramway carriages, upholstered or not, for narrow or ordinary gauge roads.

Bodies or parts of bodies for railway carriages or vans, and for tramway carriages.

**Rigging and fittings of ships:**

Of metal.

Of tissues.

## CONSUMPTION TAX.

*Decree of May 2, 1898.*

ART. 1. Consumption taxes, the rates of which are set forth in the schedule annexed to the present decree, are established on the products enumerated therein.

ART. 2. Special regulations shall determine the mode of collection of these taxes by the administration of general imports on Tunisian products liable to the same. As to similar products imported, the customs administration will, at the time of their importation, levy the taxes thereon.

ART. 3. So soon as the present decree shall go into effect, all manufacturers or producers of alcohol, spirits, brandies, liqueurs, and other products of an alcoholic basis shall be required to make at the general import office a declaration showing the place and nature of their manufacture, and likewise the means of production employed by them.

ART. 4. Any manufacturer, merchant, or possessor of the products referred to in the foregoing article shall be required to declare at the same time the kind and quantity thereof existing in his possession.

Such manufacturer, merchant, or possessor shall be subject to the inspection of the administrative officials, under the conditions provided by the decree of July 8, 1891, relative to the manufacture of soap.

ART. 5. The quantities of the goods specified in article 3 found to exist shall be liable to the consumption taxes.

All consignments of sugar imported or declared for consumption on and after this day shall likewise be subject to said taxes.

Payment of the aforesaid taxes may be required in cash or be deferred when secured by bond.

ART. 6. Contraventions to the provisions of the present decree, or to those of any special regulations which may be made for the execution thereof, shall be liable to a fine of from 500 francs to 5,000 francs, irrespective of the confiscation of the products on which the taxes were attempted to be avoided and of the payment of the taxes so defrauded.

ART. 7. Our director of finance is intrusted with the execution of the present decree.

*Schedule of goods liable to a consumption tax.*

	Franca.
Sugar, raw .....	100 kilograms.. 6
Sugar, refined, other than candy .....	do. .... 10
Sugar, refined, candy .....	do. .... 25

## ALCOHOL.

Alcohol, pure, contained in brandy and spirits, in casks; brandies and spirits in bottles, liquors and fruits in brandy .....	hectoliter of pure alcohol.. 50
Alcohol, pure, contained in composed wines, raisin wines, wines mixed with water and afterwards strengthened by blending, wines from residues of pressed grapes; wines, alcoholized, hectoliter of pure alcohol .....	50
Alcohol, pure, exceeding 15.9°, contained in natural wines, alcoholized or not, hectoliter of pure alcohol .....	50
Alcohol, pure, contained in distilled alcoholic waters, alcoholic perfumery, alcoholic varnish, and all other products with an admixture of alcohol .....	hectoliter of pure alcohol.. 50
Alcohol employed in the preparation of medicines, chemical products, and other products obtained by means of the denaturalization of alcohol .....	hectoliter of pure alcohol.. 50
Absinth, brandy, and liqueurs, in bottles, shall be considered as of a strength of 66°. Bottles shall be reputed to contain one liter, and half bottles one-half liter, and the taxes shall be collected thereon accordingly .....	hectoliter of pure alcohol.. 50

## GOODS FREE OF DUTY.

*Decree dated January 28, 1898, relative to the free entry of goods therein specified.*

[Journal Officiel Tunisien, No. 18, of March 5, 1898.]

ART. 1. The undermentioned goods shall be admitted free of duty:

(1) Passengers' and travelers' luggage, when showing visible trace of usage and in quantities proportionate to the social status of the owners.

(2) Articles of all kinds (such as furniture, including carpets and tapestry of any description; wearing apparel and linen; bed, table, and kitchen linen; glassware, china, including porcelain articles; private library books; pianos and other musical instruments, plate, household utensils, etc., with the exception of household provisions, suspended carriages, horses, and harness), composing the effects and chattels of persons coming to settle in Tunis, when the same, being reputedly destined to the use of the importers and their families, show trace of usage and are recognized, by their quantity, nature, and quality to be proportionate to the position of the importers.

(3) Under like circumstances and conditions: All tools, implements, and instruments for trades and professions, agricultural plant (rack wagons, wagons, carts, wooden tool handles, yokes, harness, farming implements, harrows, plows, reaping, mowing, and other machines used in agriculture), and industrial plant, excepting machines properly so called.

(4) Tools in use by workmen, brought with them when temporarily coming to exercise their trade in the regency.

(5) Wedding trousseaus (made-up linen and clothing) of persons coming to reside in Tunis, and outfits of foreign students sent to Tunis, even in case of new articles, provided the same appear to be in bearing with the position of the importers.

(6) Objects of collection destined to museums, public libraries, and scientific establishments.

ART. 2. Samples of foreign goods, not having a market value, are likewise admitted duty free.

Samples capable of being used as goods, other than of articles of consumption and the like, may temporarily be freely imported, subject to the duties being deposited and to the reexportation of the samples within six months. If not reexported within that time the duties so deposited shall be definitely forfeited to the treasury.

ART. 3. Horses and carriages driven by travelers and carriers may temporarily enter Tunis on the duties or bond for their amount being deposited, together with an undertaking to reexport the same

within one year. In default of reexportation within such period, the duties deposited shall be definitely forfeited to the treasury, and in case they have simply been secured by bond the administration will proceed to recover payment.

The formality of depositing the duties or of a debenture certificate shall be dispensed with in the case of:

1. Carriages belonging to frontier inhabitants whose residence is known to the customs service.
2. Stagecoaches, hackney and other carriages effecting a public service known to the customs as habitually crossing the frontier.

For horses and conveyances temporarily taken out of Tunis a descriptive pass is issued, on production of which their reentry may be effected free of duty. Tunisian conveyances provided with a descriptive pass may reenter and proceed out of the regency during the whole time for which the pass is valid without any other formality than the production thereof. Bicycles and tricycles accompanying tourists are provided with a lead seal.

ART. 4. Goods of Tunisian manufacture, which on departure can be described and on return identified by means of marks of nationality inherent thereto, and for which, at the time of export, the right was reserved to reimport the same in case they could not be sold abroad, may be readmitted duty free by the station of exportation within a period of one year on production of the descriptive pass issued on departure and on proof of their identity.

In like manner and during the same period, empty packages (casks, sacks, tarpaulins, cases, hampers, cans, tin receptacles, bottles, or jars) used to export products of the soil of the regency may likewise be readmitted duty free, provided the right to return has been reserved and that, if necessary, a mark or stamp has been affixed to said empties, enabling them to be identified. This shall also apply to instruments, implements, machines, or furniture sent abroad for repair.

Goods of Tunisian manufacture remaining unsold abroad which had been exported without reserving the right to reimport same, and the national origin of which can be identified either by trade-marks or by exterior signs or features inherent to such origin, may be readmitted exempt from duty, provided they be reimported through the station of exportation within one year from the date of exportation by the merchants or manufacturers on whose account and behalf they were exported, and that in support of their declaration the interested parties produce, in addition to documents or extracts from correspondence proving the Tunisian origin of their goods, either clearance papers or a customs certificate showing the exportation, or an extract containing copy of the invoice entered in the sale and shipment book, certified to be a true copy of such register by a magistrate or public officer, to whom the register must be submitted. These goods may be detained at the customs until production of proof of their national origin.

Fruits of the soil and other natural or consumption products, beverages of all kinds, also products of manufactories or laboratories, which are or may be identical everywhere, are excluded from the benefit of reimportation, with the exception of wines and olive oil and olive husk oil, which may be readmitted under the conditions aforesaid when reentering accompanied by certificates issued by foreign customs and viséed by the French consular authorities, showing that while they were abroad they remained under customs surveillance and have not been manipulated in any manner.

Tunisian goods, of whatever kind and even when bearing no trade-mark, erroneously sent abroad may be freely readmitted when, in the first place, the error is justified, and in the second, it is established by authenticated certificates of the foreign customs that they have not ceased to be under their custody from the time of entry on the foreign territory to the moment of reshipment to Tunis.

ART. 5. Casks destined to the exportation of wines, oils, and fish may be temporarily imported from abroad duty free, on bond being furnished to reexport the same within one year, or in default to pay on the nonexported casks the duties to which they would otherwise have been liable.

ART. 6. Our director of finance is intrusted with the execution of the present decree.

#### PROHIBITED.

The importation into the regency of saccharine in any form and of beverages or alimentary substances containing an admixture of saccharine is prohibited.

#### *Alphabetical list of the goods enumerated in the tariff.*

Acids .....	349, 356, 388, 395, 433	Apparatus, heating .....	853
Agate .....	267, 268	Apparatus, lifting .....	647
Agricultural machines .....	642, 643	Apparatus, refrigerating .....	855
Alarms .....	622	Apparatus, sanitary .....	447
Alabaster .....	263-266	Apparatus and utensils for the manufacture of chemical products .....	417
Albumen .....	436	Apples .....	111
Albums, photographic .....	600	Arc lamps .....	667
Albums, covers for .....	599	Arms .....	729-733
Albums, interiors for .....	575	Articles, fancy, known as Souk .....	826
Albums, scrap or drawing .....	577	Articles for collections .....	825
Alcohols .....	388	Articles made up of various materials or substances .....	827
Almonds .....	116, 117	Articles of fashion .....	823
Aloes .....	174	Asbestos, and manufactures of .....	792
Alpaca .....	34-37	Asbes .....	362
Aluminum .....	309, 333	Asses .....	4
Alumite .....	277	Astrakhan (tissue) .....	550
Amber, and manufactures of .....	296, 812	Axles .....	313, 324
Ambergris .....	80	Balances .....	647
Ammonia .....	360	Balls, billiard .....	812
Anomums .....	156	Balsams .....	169
Anchors .....	703, 705	Barks .....	185
Aniline .....	288	Barley .....	90
Animal black .....	49, 52	Bare .....	302, 305, 312, 313, 323, 332, 336, 343, 692
Animal substances .....	77-81	Basil .....	183
Animals, live .....	1-14	Basket-makers' wares .....	772-783
Apparatus, agricultural .....	648	Beddings .....	745
Apparatus, distilling .....	654	Beams .....	692
Apparatus, driven by mechanical power .....	647	Beehives .....	781
Apparatus, for water closets .....	718	Beer .....	261
Apparatus, for sinking and boring artesian wells .....	646		



*Alphabetical list of the goods enumerated in the tariff—Continued.*

Beeswax	29, 30	Chain cables	705
Beetroots	227	Chains	703
Benazine	388	Chairs, railway	691
Benzol	388	Charts	576
Berries, dyeing, etc.	223	Cheese	24
Beverages	247-258	Chemical products	349-390
Bilberries	188	Chestnuts and chestnut flour	107, 108
Birdlime	177	Chicory	228, 426
Bitumens	294	Chimes	624
Black, ivory and other	409-413	"Chira"	128
Blacking	438	Chlorides	371-374
Bladders, fish	75	Chromates	375, 376
Blankets	543	Chronographs	618
Blooms	312	Chronometers	617
Blue, Prussian	404	Chromos	575
Bobbinet and lace-making machines	639	Cider	250
Bodkins	678	Cigarettes	132
Boilers, steam	649-652	Cigars	132
Bolting cloth	542	Cinders	293, 406
Bolts and nuts	701, 702, 711	Cinnamon	150
Bone black	52	Civet	80
Bones	51	Clasps for dresses	685
Bonnets	798	Clocks	621-623
Books	572, 574	Clothing	535, 561, 567, 569
Boon	191	Cloth list	545
Boots and shoes	594, 758	Cloths	531-533, 548, 795
Borage	183	Cloves	149
Borax	370	Coal	292
Borders	550	Coal tar	294, 338
Braid	522, 550	Cochineal	391
Bran	237	Cocks	663, 664, 767
Brandy	253, 254	Cocoa	143, 144
Brasses	663, 664	Cocoa butter	145
Bricks	280, 439	Coffee	141, 142
Bridges, parts of, iron or steel	697	Coffee mills	717
Brooms	754, 755	Coke	232
Brushmakers' wares	815	Collars, ox	601
Buds	166	Collodion	377
Buckles for saddlery	719	Colonial produce	128-157
Builders' wood, shaped	766	Colophony	166
Buildings of iron or steel	697	Colors	415-418
Buffers, railway	705	Columns	692
Buaks and springs for personal attire	706, 818	Combs	650, 812
Button	25	Copal, manufactures of	801, 802
Buttons	816	Copper, and manufactures of	331-334
Button hooks	683	Coppersmiths' wares	720
Buttonmolds	757	"Corah"	555
Cables	703-705	Coral	73, 799
Calendars	575	Cordage	472-478, 783
Caloriferes	652	Cork, and manufactures of	205, 805, 806
Calves	6	Corsets	819
Camomile	183	Cotton, and manufactures of	210,
Camphor	170, 171		211, 475-485, 528-530
Candles	432, 434	Couplings	705
Canes	215, 216	Crape	554
Cannon	730	Cravats	568
Cantharides	80	Crucibles	440, 442
Caoutchouc	176	Cullet	459
Caps	537, 798	Cutlery	668
Caps, percussion	736	Cylinders of copper or brass, for printing	669
Carbines	729	Datura	183
Carbonate of potash	361	Designs	575
Carbonate of soda	386	Detached parts and pieces of machines	656-686
Carbons, electric-light	405	Dextrine	430
Cardboard, and articles of	571	Diethyl	388
Carding machines	633	Dossers	780
Cards, playing	579	Dressing for sizing thread and preparing	
Cardamoms	156	tissues	425
Carmine	397	Drills	510
Carpenters' work	760	Dross	308, 328
Carpets	525, 534, 548, 775	Dust, gold and silver	302, 305
Carriages	784, 785	Dyes and colors	218-223, 391-418
Cartridges	737-740	Dyewoods, extracts of	394
Carts	784	Dynemethylaniline	386
Cartwrights' wood, shaped	756	Dynamite	774
Cases, watch	620	Dynamo conductors	645
Casimirs	531-533, 548	Dynamos	645
Casks	753	Dyphenylamine	388
Casks, for sprinkling and for liquid ma-		Earthenware and pottery	430-433
nure	681, 751	Earths	380, 413
Cassia lignea	151	Eggs	20
Castings	691-695	Eggs, silk worm's	22
Castoreum	80	Eggs, yolks of	21
Cellulose pulp, and articles of	242-244, 571	Elderberries	188
Charcoal	191	Elder flowers	183

*Alphabetical list of the goods enumerated in the tariff—Continued.*

Electric accumulators .....	725	Handkerchiefs .....	514
Electrometers .....	623	Handles for agricultural implements .....	746, 750
Embroideries .....	528, 565, 566	Handles for furniture, doors, etc .....	701, 702
Emery .....	275	Hasheesh .....	128
Engines .....	625-628	Hats .....	782, 797, 798
Engravings .....	676	Hazelnuts .....	116, 117
Esports, and manufactures of .....	772-783	Heddles .....	530
Essences .....	161-163, 388	Hemp, and manufactures of .....	213,
Ethyl .....	388	214, 461-465, 503-516	
Extracts of dyewoods, etc .....	394	Herbs, dyeing, etc .....	223
Eyebolts .....	711	Herbs, medicinal .....	180, 184
Eyeglasses .....	807	Hides, skins, and peltries .....	31, 581-606
Faience .....	451	Hinges .....	701, 702
Fans .....	811	Hogsheds .....	752
Fancets .....	767	Honey .....	26
Feathers .....	44, 45	Hooks, for agricultural purposes .....	682, 712
Feulac .....	428	Hooks, button .....	683
Felt .....	793-796	Hooks, with screw threads .....	711
Fence wire, barbed .....	704	Hoops and bands .....	315, 326
Fertilisers .....	51, 282, 389	Hope .....	240
Fibers .....	210-217	Horns, cattle .....	85
Figs .....	114	Horsehair, and manufactures of .....	38, 39, 552
Fillings .....	328, 341, 342	Horses .....	1
Fire arms .....	731	Hosiery .....	512, 528, 535, 548, 561
Fireproof pottery and products .....	430-442	Household articles .....	447, 716, 717
Firewood .....	190	Hyssop .....	183
Fireworks .....	743	Ice .....	290
Fish .....	57-65	India rubber, and manufactures of .....	791
Fishhooks .....	686	Indigo .....	392
Fittings and accessories for harness .....	719	Induction coils .....	685
Fittings, clock and watch .....	624	Inks .....	399
Fittings, ships' .....	787-790	Instruments, astronomical .....	808
Flax and linen wares .....	212, 461-465, 503-516	Instruments, chemical .....	810
Flour of wheat and other cereals .....	93-98	Instruments, mathematical .....	808
Flowers, artificial .....	824	Instruments, musical .....	769-771
Flowers, dyeing, etc .....	223	Instruments, precision .....	808
Flowers, medicinal .....	180, 183, 184	Instruments, surgical .....	809
Fodder .....	236	Iron and steel, and manufactures of .....	310-
Food, farinaceous .....	87-109	322, 649-652, 657-664, 668, 669,	
Fouldards .....	553	674, 676-688, 691-712, 714-716	
Fragsments, metal .....	302, 305, 328, 331, 341, 342	Isinglass .....	435
Frames .....	745	Ivory, and manufactures of .....	83, 812
Framework of iron or steel .....	697, 699	Jet .....	296
Fringes .....	550	Jewelry .....	608-611, 614
Fruits .....	110-114, 120-125, 127bts, 187	Juices .....	170-178
Fruits, dyeing .....	223	Jute, and manufactures of .....	212,
Fruits, medicinal .....	179-189	460-470, 521-523, 517-526	
Fruit presses .....	717	Kaolin .....	270
Furniture .....	744, 745	Keys .....	701, 702
Fuses, mine .....	742	Kids .....	10
Gallnuts .....	222	"Kif" .....	128
Game .....	12, 16, 18	Kino .....	178
Gases .....	817	Knitting machines .....	638
Gasoline .....	394	Knives .....	688
Gasometers .....	652	"Koylos" .....	455
Gas retorts .....	692	Labels .....	575
Game, wire .....	674, 675	Lace .....	513, 540, 556
Gelatine .....	436	Laces .....	524
Gingerbread .....	437	Lambs .....	8
Glass and glassware .....	453-480	Lamp makers' wares .....	722
Glasses, clock and watch .....	454	Lasting .....	547
Glasses, spectacle and optical .....	455	Latches .....	701, 702
Gloves .....	535, 561, 596	Lead, and manufactures of .....	335-341, 724
Gins .....	435, 436	Leads, pencil .....	400
Gins stock .....	53	Leaves, dyeing, etc .....	223
Goats .....	9	Leaves, medicinal .....	180, 183, 184
Gold, and manufactures of .....	302-304, 607, 610	Lemon peel .....	185
Goldsmiths' wares .....	607, 610	Lichens .....	186
Grapes and grape residues .....	110	Lime .....	286, 287
Graphite .....	294	Linen for hangings or bedding .....	508
Grates .....	692	Linoleum .....	506
Greases .....	27-28bts, 33	Liqueurs .....	250
Green colors .....	406-408	Licorice juice .....	175
Grits .....	100	Lithographs .....	575
Grouts .....	100	Locksmiths' wares .....	701, 702
Gummo .....	49	Locomotives .....	627
Gurpure .....	513, 541	Looms .....	636, 637
Gums .....	165	Mace .....	155
Gun carriages .....	730	Machines and machinery .....	625-655
Gunpowder .....	735	Machine tools .....	645
Gutta-percha, and manufactures of .....	170, 791	Madder .....	218
Gypsum .....	389	Madder, extracts of .....	394
Hair, animal .....	34-39, 40-42	Magnifying glasses .....	607
Hair, human, and manufactures of .....	54, 822	Maise .....	89
Hampers .....	780	Malt .....	99

*Alphabetical list of the goods enumerated in the tariff—Continued.*

Malt, refuse.....	241	Oxides .....	357, 358
Manna.....	172	Ozokerite .....	295
Munures.....	49, 50, 70, 232	Padlocks.....	701, 702
Maps.....	576	Pamphlets.....	573
Marble.....	250-262	Pansies.....	183
Marjoram.....	183	Paper, and manufactures of.....	570-590
Marl.....	239	Paper-making machines.....	640
Marshmallow.....	179-181, 183	Parohment.....	589
Masts.....	200	Paraffine.....	297
Matches.....	830	Pastes, Italian, etc.....	181
Materials, building.....	280-288	Pâté de foie gras.....	16
Materials, carving.....	82-86	Pearls.....	74
Materials, tanning.....	218-223	Pears.....	111, 123
Mattes.....	335, 336	Peat.....	229
Matting.....	772-774, 776	Pedometers.....	619
Meat cutters.....	717	Peels.....	185
Meat presses.....	717	Peltries, and manufactures of.....	32, 604-606
Meat, fresh or salted.....	15	Pencils.....	401
Meat, preserved.....	16	Pens.....	687
Meat, extract of.....	17	Pens, movable, cattle.....	693, 749
Medicines, compound.....	424	Pepper.....	146
Meerschaum, manufactures of.....	800, 802	Perfumery.....	419-421
Melissa.....	183	Periodicals.....	573
Mellitot.....	183	Peroxide of barium.....	250
Metals, and manufactures of.....	302-348, 607-728	Perry.....	250
Meters.....	623	Petroleum, and residues of.....	299-301
Milk.....	23	Phosphates.....	289
Milk sugar.....	436	Photographs.....	578
Millstones.....	271	Pianos.....	709
Mint.....	183	Pigeons, dead.....	18
Mixtures, chemical, for agricultural pur- poses.....	389	"Pigouilles".....	200
Moiré.....	532	Pigs.....	11
Morocco or other leather, small articles of.....	596	Pimento.....	147
Mother-of-pearl, small wares of.....	84, 812	Pins.....	684
Mould.....	289	Pipes.....	443, 447, 692, 724
Mouldings.....	745	Pipes, tasting.....	767
Movements, clock, etc.....	621	Pipes, tobacco.....	445, 812-814
Movements, watch.....	615	Pitch.....	166
Mules.....	3	Piths.....	777
Mullion.....	183	Plaits.....	552
Musio.....	576	Plants and shrubs.....	230, 231
Musical boxes.....	624	Plaster.....	285
Musk.....	79	Plates.....	316, 332, 672, 691, 692
Muslin delaine.....	533	Platinum.....	302-304
Must.....	110	Plough-beams.....	708
Mustard.....	422	Plumbago.....	294
Myrdeberries.....	468	Plushes.....	515, 528, 550
Nails.....	708-710	Pocketcounters.....	619
Naphthalate.....	388	Poles.....	204
Naphthol.....	388	Porcelain.....	453
Naphthylamine.....	388	Pork butchers' produce.....	19
Natron.....	865	Potash, and carbonate of.....	861
Neckties.....	568	Potatoes.....	104
Needles.....	678-680, 683, 720	Pots.....	444, 694, 695, 726
Nets, fishing.....	529	Poultry.....	12, 13
Netting, wire.....	676	Powders for preventing diseases of the vine.....	245
Newspapers.....	573	Pozzolana.....	229
Nickel, and manufactures of.....	348, 728	Prales.....	137
Nitrates.....	8-9	Presses.....	647
Nutmegs.....	152, 153	Printing machines.....	641
Nuts.....	115	Printing type.....	670
Nuts, pistachio.....	118	Prints.....	575
Oars.....	200	Products and wastes.....	15-55, 234-246
Oats.....	91	Products, chemical.....	349-390
Objects of art and ornament.....	721	Products, fishery.....	58
Ochres.....	402	Products, resinous.....	106, 108
Oilcake.....	241	Props.....	204, 209
Oilcloth.....	506, 528	Pulse and pulse flour.....	105, 106
Oils and juices, vegetable.....	158-178	Pumps.....	625, 629, 630, 673, 717, 765
Oils, fixed.....	158-160	Rails.....	322
Oils, illuminating.....	299, 300	Railway stock, fixed.....	647
Oils, heavy.....	301	Raisins.....	113
Oils, residues of mineral.....	301	Ramie, and manufactures of.....	217, 461, 465, 563-516
Oils, volatile.....	161-163	Rattans, China.....	216
Olive oil.....	158	Razors.....	688
Opera glasses.....	807	Reeds.....	215, 216
Opium.....	173	Resin, oil of.....	167
Oranges.....	112	Resins.....	166
Orange juice.....	252	Retorts, gas.....	440
Orange peel.....	185	Ribbons.....	511, 534, 538, 539, 563
Orchids.....	393	Rice.....	102, 103
Ores.....	302, 305, 310, 331, 335, 336, 342, 384	Rifles.....	729
Osters.....	216	Rigging, ships.....	767, 790
Oxen.....	5	Rivets.....	711

*Alphabetical list of the goods enumerated in the tariff—Continued.*

Rock crystal .....	274	Sugar .....	138-140, 436
Roe, cod or mackerel .....	60	Sugar machinery .....	653
Roots .....	179, 181, 182, 223	Sulphates .....	379-383
Roses .....	183	Sulphonide .....	388
Rue .....	183	Sulphur .....	391
Rum .....	253	Sulphurets .....	384
Rye .....	88	Superphosphates .....	387, 389
Sacks .....	521	Table glassware .....	457
Saddles .....	596	Table linen .....	509
Saffron .....	221	Taftia .....	253
Sage .....	183	Talc .....	414
Salt .....	363, 366	Tanbarks .....	220
Salis .....	367-369, 388	Tanks, water .....	718
Sarcocolla .....	178	Tapestry .....	538
Sashes .....	511	Tapioca .....	429
Saucers .....	423	Tar .....	167
Savory .....	183	Tartrates .....	385
Scales .....	647	Tea .....	148
Scarfs .....	550	Teeth for sheeps .....	658
Schist .....	299, 300	Tenders for locomotives .....	631
Scissors .....	688	Thread .....	500-502
Scoria .....	328	Throstles .....	635
Scrap iron, etc. ....	329, 330	Tiles, paving .....	284, 448-450
Screens, hand .....	811	Tiles, roofing .....	281
Scrows .....	711	Tin, and manufactures of .....	319, 342-345, 726
Sealskin (tissue) .....	550	Tinsmiths' wares .....	722, 728
Sealskins .....	72	Tissues .....	503-504
Seeds .....	126, 127 <sup>44</sup> , 223	Tobacco .....	129-131, 133-136
Semolina .....	100	Toluene .....	388
Semut .....	772-774	Toluidine .....	388
Sewing machines .....	644	Tools .....	668, 669
Shammy .....	589	Tortoise-shell, small wares of .....	812
Shavings and cuttings .....	321	Tow .....	212, 213
Shawls .....	539, 550	Tower clocks .....	622
Shears, pruning .....	688	Toys .....	621, 817
Sheep .....	7, 8	Transmission gearing .....	647
Sheet iron and steel .....	316-318, 826	Trimming .....	511, 524,
Sheets, perforated, of iron, steel, copper, brass, zinc, etc. ....	677	Truffles .....	528, 536, 552, 554, 557, 562
Shells .....	84	Trunks .....	226, 233
Shoes .....	594, 758	Tubes .....	597
Shrubs, and plants .....	230, 231	Tulle .....	714, 715, 720
Shutters, sheet iron .....	699	Tulle .....	554
Shuttles, and wood for .....	763, 764	Turbines .....	628
Side-arms .....	731	Turf .....	229
Signals .....	647	Turmeric .....	219
Silk, and manufactures of .....	46-48, 499-502, 553-564	Turpentine, spirits of .....	167
Silver, and manufactures of .....	305-307, 607-611	Turtles, dead .....	18
Slabs .....	332, 336, 343, 439	Tusks, elephants' .....	82
Slag .....	335, 336	"Tussah" .....	555
Slates .....	279	"Tussor" .....	555
Sleepers, railway .....	192, 197	Twine .....	472-474
Sleys .....	659	Tyres .....	312, 324
Slippers, list .....	544	Ultramarine .....	403
Skins and hides, and manufactures of .....	31, 72,	Umbrella frames .....	707
	581-603	Umbrellas and parasols .....	821
Small wares .....	812, 813	Utensils, kitchen .....	694, 695
Soaps .....	419-422	Valonias .....	222
Soapwort .....	183	Vanilla .....	154
Soda .....	363, 364, 386	Varnish .....	398
Soles, jute .....	523	Vaseline .....	298
Staffs .....	200, 209	Vats .....	752
Starch .....	427	Vegetables .....	224, 225
Statues of metal .....	690	Vegetable substances of a medicinal character .....	179-189
Steel, and manufactures of .....	314, 323-327, 697-719	Velocipedes .....	784
Stereotype plates .....	671	Velvets .....	515, 528, 546
Stones and stoneware .....	287-270, 285, 447, 450	Veneers for parquetry .....	759
Stones for artistic and manufacturing purposes .....	278	Ventilators .....	628-630
Stones, lithographic .....	270	Vessels .....	786
Stones, paving .....	282, 450	Vinegar .....	249
Stones, precious .....	273	Vine and vine wastes .....	110, 231
Stoppers, mechanical .....	713	Vitrifications .....	456
Stoves .....	652	Wadding .....	211
Straw .....	234, 235	Wads .....	741
Stuffs for furniture .....	531	Wares, household .....	716
Spars .....	200	Wastes, vine .....	110
Spectacles .....	807	Watches .....	615-620
Spermaceti .....	66-68	Waters, mineral .....	257
Spices .....	423	Wax, and manufactures of .....	164, 295, 431, 433
Spirits .....	255	Whalebone .....	71, 803, 804
Spirits .....	201	Wheat .....	87
Sponges .....	77-78	Whetstones .....	272
Spring, carriage, etc. ....	662	Wines .....	247, 248
Section valves .....	767	Window glass .....	453, 455
		Wire .....	820, 827, 832

*Alphabetical list of the goods enumerated in the tariff—Continued.*

Wood, and manufactures of.....	190-209, 745-768	Wool, and manufactures of.....	34-37,
Wood, cabinetmakers' .....	206	.....	486-498, 531-551
Wood, common.....	192-199, 204	Wormgut .....	43
Wood, dye.....	208	Xylidine .....	888
Wood, hoop .....	202	Yarns.....	461-502
Wood, scented .....	207	Yeast .....	238, 239
Wood, stave.....	203	Yokes, ox .....	802
Wood-turners' wares.....	762	Zinc, and manufactures of.....	346-348, 727

## WEST AFRICA.

## BRITISH WEST AFRICA.

[(1) Gambia, (2) Gold Coast, (3) Lagos, (4) Niger Territories, (5) Sierra Leone.]

## 1. GAMBIA.

*Tariff of June 30, 1899, as printed in the Board of Trade Journal for August, 1899.*

## IMPORT TARIFF.

	Duty.
Coffee, raw.....	per 100 pounds.. \$1.217
Gunpowder.....	per pound.. .0302
Guns and rifles:	
Breech-loading .....	each.. 4.8665
Others.....	do.. .9723
Kola nuts.....	per pound.. .0494
Malt liquors.....	per gallon.. .2433
Oils, cooking and edible, in packages not less than 20 gallons .....	do.. .1217
Oils, paint and turpentine, kerosene, etc., not being edible.....	do.. .0808
Rice .....	per 112 pounds.. .1217
Salt.....	ton.. 1.217
Spirits:	
Sweetened.....	per gallon.. .4865
Unsweetened .....	do.. .73
Brandy.....	do.. .72
Sugar.....	per pound.. .0302
Tobacco:	
Manufactured .....	do.. .365
Cigars and cigarettes.....	do.. .4865
Unmanufactured .....	do.. .0808
Wines:	
Claret in bulk, in packages of not less than 20 gallons each.....	per gallon.. .2433
Claret in bottles or other packages, of not less than 20 gallons each .....	do.. .4865
All other.....	do.. .4865
All other goods.....	ad valorem.. 5 p. c.

## FREE GOODS.

Animals of all sorts; boats, steam launches, etc.; books and all printed matter; bullion; carts and wagons for agricultural purposes, coal, etc.; coin current in the colony; drawings, engravings, photographs, etc.; fresh fish; fruit; hay and straw; ice and fresh provisions on ice; meat, fresh; machines (not bicycles) set in motion by hand or any power; mills for grinding, sawing, raising water, or any such as are set in motion by electricity, steam, horse, wind, or water power; manures; oil cake and other prepared food for cattle and animals; packages in which goods are ordinarily imported; pipes for conveying fluids; plants, growing, and seeds for planting; plows, harrows, cultivators, clod crushers, and other farming implements; pumps for raising water; tombstones; turtles; fresh vegetables; scientific and surgical instruments; steam engines; wire and iron fencing; passengers' baggage and personal effects; articles imported for the use of the Colonial Government and Her Majesty's Government; telegraph materials for the Africa Direct Telegraph Company; official goods for the use of consulates.

## DRAWBACK.

Subject to certain conditions, a drawback shall be allowed upon all wines, brandies, spirits (other than sweetened spirits), tobacco, guns, or gunpowder, exported from the settlement, on which duties shall have been either paid or bond been given for the payment of the same, to the full amount of the duty which has been paid or secured upon the article exported, payable by the colonial treasurer after the expiration of six calendar months from the date of the exportation of the goods upon which it is claimed.

## 2. GOLD COAST COLONY.

[Compiled in the Bureau of Foreign Commerce for the International Customs Journal.]

Wines, ales, spirits, etc., per old wine gallon or part thereof:	Duty.
Wine, ale, porter, and beer, of every sort.....	\$0.3433
Brandy, gin, rum, liquors (unmixed), where the degree of strength does not exceed proof.....	.61
For every degree or part of a degree over proof.....	.0303
Brandy, gin, rum, etc., sweetened or mixed so that the degree of strength can not be ascertained.....	.61

	Duty.
Tobacco, manufactured, cigars, snuff, etc .....	per pound .. \$0. 2433
Tobacco, unmanufactured .....	do .. .1618
Gunpowder .....	do .. .1217
Firearms of any description .....	do .. .4886
Cartridges, filled .....	per 100 .. 1. 217
Cartridges, unfilled .....	do .. .2433
Percussion caps .....	do .. .2433
Lead in any form .....	per pound .. .0101

A duty of 10 per cent on the value of the goods at the port from which the same are imported is levied on the following goods:

Beads.	Lumber.
Boats and canoes.	Machinery, other than mining and agricultural.
Brass ware.	Perfumery.
Bread and biscuit.	Provisions.
Building materials.	Rice.
Cordage.	Silk goods.
Cotton goods.	Soap.
Earthenware.	Sugar.
Flour.	Wearing apparel.
Furniture.	Woolen goods.
Hardware.	All other goods not enumerated and unexempted.
Kerosene and other illuminating oils.	

## IMPORTS FREE OF DUTY.

Agricultural tools and implements.	Handbags and dressing cases.
Anchors and chains.	Harness, horses, mules, asses.
Bags and sacks.	India rubber.
Bedding.	Instruments, mathematical, musical, scientific, and surgical.
Beef and pork.	Iron pots, pans, and other cooking utensils of iron.
Bellows and bells.	Jewelry, lamps.
Bitters, not sweet or mixed with spirits.	Machinery for mining and agriculture.
Blacking.	Mats, matches, mats, meats (fresh).
Blue, indigo.	Millinery, mineral waters, mirrors.
Books and other printed matter.	Molasses.
Brooms and buttons.	Needlework.
Calabashes, candles, canvas.	Oakum, oars.
Carriages and carts.	Oils, except kerosene and other illuminating oils.
Cash boxes.	Prints, photographic apparatus and materials.
Cattle, chains, chairs.	Pictures, drain pipes, pitch, tar.
Chalk, charcoal, chemicals.	Plants, poultry, purses.
Clocks and watches.	Quicksilver.
Clothing, passengers' personal.	Saws, salt, scales, seeds.
Cools, coffins.	Shee butter, show cards.
Coins (those legally current in the colony).	Spirits, methylated, unfit for drinking, and not to be used for strengthening other liquors.
Cumbe and brushes.	Stationery, steam launches.
Confectionery.	Stones, grind and tomb.
Coppers' stores, including casks, puncheons, shooks, hoops, and rivets or hooks required for making them up.	Straw manufactures.
Cork wood.	Tallow, tarpaulins, tools.
Demi-johns, drugs and medicines.	Toys, trunks.
Educational appliances, imported with the sanction of the governor.	Umbrellas.
Embroidery, filters, flags, flints.	Velocipedes.
Glassware, goats and sheep.	Wood manufactures, where not to be used as building material or furniture.

## 3. LAGOS.

[Compiled in the Bureau of Foreign Commerce for the International Customs Journal.]

## IMPORT DUTIES.

	Duty.
Wines, liquors, brandy, and cordials .....	per imperial gallon .. \$0. 2433
On spirits, not being liquors, brandy, or cordials .....	do .. .2433
Such spirits not exceeding the strength of proof by Sykes's hydrometer, and so in proportion for any greater strength.	
Tobacco .....	per pound .. .0608

The following duty shall be drawn back upon exportation by inland navigation or carriage to Porto Novo, on such conditions as the governor in council may direct, or ports beyond the seas, of spirits or tobacco on which the full duties of importation shall have been paid, viz:

Upon spirits, all sums paid thereon for duties of importation exceeding 1½ pence the gallon.  
 Upon tobacco, all sums paid thereon for duties of importation exceeding 1 farthing the pound.  
 And spirits and tobacco duly warehoused for security of duties, or transhipped for exportation, shall be exported to Porto Novo as aforesaid, or to ports beyond the seas, upon payment of the following duties, viz:

	Duty.
Upon spirits .....	per gallon .. \$0. 025
Upon tobacco .....	per pound .. .005
Provided that all spirits and tobacco exported as aforesaid shall be deemed to be goods exported for drawbacks.	
Beer and malt liquors of any sort, in bottles .....	per dozen .. .1825
Beer and malt liquors of any sort, in wood .....	per gallon .. .0911

	Duty.
Cigars.....	per 1,000.. \$1. 2166
Cowries.....	per 112 pounds.. 2433
Salt.....	per ton.. 1. 2166
Gunpowder.....	per barrel.. 4886
Guns.....	each.. 2433
Pistols.....	do.. 1217

All other goods of every description not enumerated, an ad valorem duty of 5 per cent on the value of the goods at the ports from which the same shall have been imported.

Upon all goods, not tobacco or spirits, exported inland, having paid the import duties, there shall be a drawback of one-half the duties allowed, and two-thirds upon goods reexported beyond sea.

#### FREE GOODS.

Goods imported for the governor's private use or for the use of public departments.

Printed matter.

Educational books and materials.

Mathematical, scientific, and surgical instruments.

Photographic apparatus and materials.

Coins current in the colony (British and other).

Building materials, including paint brushes, door locks, keys, hinges, etc.

Passengers' baggage.

Packages in which goods are usually imported.

Punchoon shooks, including the iron hoops and rivets or hooks required for making them up.

Telegraph stores, instruments, machinery, plat, gear, etc., to be used by the African Direct Telegraph Company in their business.

#### 4. NIGER TERRITORIES.

##### IMPORT DUTIES.<sup>1</sup>

	Duty.	
	English currency.	United States equivalent.
<i>A.—At ports in the seaboard zone, i. e., below Lokoja.</i>		
All merchandise .....	Free.	
Except:	<i>s. d.</i>	
Spirits of every kind .....	3 0	\$0. 73
Tobacco of every kind .....	0 6	. 1217
Salt (in packages or bulk) .....	1 0	. 2433
War material, including firearms, gunpowder, and other explosives, ad valorem .....	100 p. c.	
<i>B.—At ports in the central African zone, i. e., at and above Lokoja.</i>		
All merchandise .....	Free.	
Except:		
Spirits of every kind, prohibited in that portion of the Niger Protectorate which lies on or to the north of the seventh degree of north latitude. <sup>2</sup>		
Salt (in packages or in bulk) .....	1 0	. 2433
War material, including firearms, gunpowder, and other explosives, ad valorem .....	100 p. c.	

##### EXPORT DUTIES.

	<i>s. d.</i>	
Palm kernels .....	2 0	\$0. 6886
Palm oil .....	0 2	. 0465
Shea butter .....	0 1	. 0353
Ivory .....	1 0	. 2433
All other native produce, including lubi and country cloth, ad valorem, 20 per cent on local cost price.		

<sup>1</sup> Corrected to April, 1900.

<sup>2</sup> Extract from Regulation No. XXXVIII, dated January 26, 1893: "B. The parallel of latitude passing through the Igara Bank, situated near Asaba, shall henceforth be taken in lieu of the seventh parallel of north latitude, as the northward limit for the importation of spirituous liquors, and the regions to the north of the said parallel of the Igara Bank shall henceforth be held to be included in the inland regions."

#### 5. SIERRA LEONE.

[From the British Board of Trade Journal for June, 1899. English money reduced to United States equivalent in the Bureau of Foreign Commerce.]

	Duty.
Ale, beer, or porter:	
In barrels .....	per gall.. \$0. 1217
In bottles .....	per dozen pint bottles.. . 1217
In bottles .....	per dozen quart bottles.. . 2433
Bread (biscuits) in barrels .....	per 50 pounds.. . 0686

	Duty.
Cartridges (ball):	
Per rifles.....	per 100.. \$1.23
Per revolvers.....	do... .61
Cigars and cigarettes.....	per pound.. .49
Flour:	
In barrels and half barrels.....	per 50 pounds.. .06
In other packages.....	ad valorem.. 10 p. c.
Gunpowder.....	per barrel of 100 pounds.. 1.46
Guns—	
Breech-loading, single or double barreled.....	each.. 4.8665
Breech-loading rifles.....	do... 4.8665
Muzzle-loading rifles.....	do... 2.4333
Percussion guns.....	do... 2.4333
Trade flint-lock guns.....	do... .61
Hardware, of all kinds.....	per 112 pounds.. .73
Lumber.....	per 100 feet.. 1.95
Oil, kerosene, rock, coal, schist, etc.....	per old wine gallon.. 1.1217
Revolvers.....	each.. 2.4833
Salt.....	per ton.. 1.95
Spirits, of which the degree of strength can be ascertained by Syke's hydrometer—for every gallon of the strength of proof by such hydrometer, and so on in proportion for any greater or less strength of proof, and for greater or less quantity than a gallon.....	per gallon.. .73
Spirits, being sweetened or mixed so that the degree of strength can not be ascertained, per gallon.....	.73
Spirits, or strong waters, such as naphtha in its crude state, methylated spirits, and perfumed waters, which are totally unfit for use as a potable spirit.....	ad valorem.. 10 p. c.
Spirits, unenumerated.....	per gallon.. .73
Sugar—	
Refined.....	per 112 pounds.. 1.825
Unrefined.....	do... .61
Sword blades.....	each.. 1.22
Tobacco—	
Manufactured.....	.49
Unmanufactured.....	.08
Wine—	
Claret.....	.2433
All other.....	.865
All other articles not specially mentioned and not included in the table of exemptions, ad valorem.....	10 p. c.

## FREE GOODS.

Articles for Government use and for the use of the British army and navy; educational articles, with consent of the governor; passengers' baggage and effects; agricultural implements and tools; Bibles; bulbs; roots; bullion; coal and coke; fish (fresh); fruits, not preserved; patent fuel; onions; telegraph materials for the African Direct Telegraph Company; official articles for the use of consulates, etc.

## FRENCH WEST AFRICA.

[(1) Dahomey; (2) Gaboon; (3) French Kongo; (4) Ivory Coast; (5) Senegal.]

## 1. DAHOMEY AND DEPENDENCIES.

[Dahomey and dependencies: All French possessions on the West Coast of Africa, on the Slave Coast, between the British colony of Lagos to the east and the German colony of Togoland, are embraced under this head.]

In addition to the following "consumption tax," imposed alike upon imports and goods manufactured in the colony, a consumption duty of 10 per cent ad valorem is levied on tissues, regardless of origin.

## IMPORT TARIFF.

Articles.	Rates of duty.	
	Francs.	U. S. equivalent.
Genever, per case of 8 quarts:		
From 0° to 20°, inclusive.....	2.00	\$0.386
From 21° to 50°, inclusive.....	3.00	.579
Above 50°, proportional addition of 6 centimes (1.158 cents) per case and degree.		
Alcohol, rum, tafas, and spirits of all kinds, in barrels or other receptacles, tins and demijohns excepted:		
From 0° to 10°, inclusive, per hectoliter (26.417 gallons) of liquid.....	3.00	.579
From 11° to 20°, inclusive, per hectoliter (26.417 gallons) of liquid.....	6.00	1.158
From 21° to 30°, inclusive, per hectoliter (26.417 gallons) of liquid.....	12.00	2.316
From 31° to 40°, inclusive, per hectoliter (26.417 gallons) of liquid.....	12.00	2.316
From 41° to 50°, inclusive, per hectoliter (26.417 gallons) of liquid.....	15.00	2.895
From 51° to 70°, inclusive, per hectoliter and per degree.....	.40	.0772
From 71° to 90°, inclusive, per hectoliter and per degree.....	.50	.0965
Above 90°, per hectoliter and per degree.....	.60	1.158



Alcohols, rums, tafias, and spirits of all kinds, in demijohns and tins, subject to the foregoing duty plus 5 centimes (0.0065 of a cent) per quart.

Artificial wines shall be subject to alcoholic duties.

All duties shall be paid in French currency.

An additional duty of 10 per cent is imposed upon tissues of all kinds.

#### CONSUMPTION TAX.

According to decree of November 15, 1898, the consumption tax on spirits and tobaccos has been fixed as follows:

Alcohols, rums, tafias, and spirits, in barrels or other receptacles, manufactured in or imported into the colony, per degree and hectoliter .....	26.417 gallons ..	\$0.088
Tobaccos, grown, manufactured, or imported .....	per 2.2046 pounds ..	.085

#### 2. GABOON.

#### DECREE ENACTING THE APPLICATION OF THE METROPOLITAN CUSTOMS TARIFF IN GABOON.

The President of the French Republic, on the proposal of the minister of marine and colonies, in virtue of the law of January 11, 1892, relating to the establishment of the general customs tariff, with the opinion of the general administrative council of the colony expressed in its meeting of March 28, 1892, on the advice of the minister of commerce and industry, the council of State having been consulted, decrees:

ART. 1. The exceptions to the general customs tariff, in so far as relate to foreign products imported into Gaboon, are fixed conformably to the schedule annexed to the present decree.

ART. 2. The duties indicated in the said schedule constitute a special tariff classification and substitute the duties in the general and minimum tariffs.

ART. 3. The surtaxes for warehousing established by article 2 of the law of January 11, 1892, and Schedules C and D annexed to the said law,<sup>1</sup> shall not be levied in the colony of Gaboon.

ART. 4. The minister of marine and colonies is intrusted with the execution of the present decree.

Paris, November 29, 1892.

CARNOT.

By the President of the Republic:

BURDEAU,  
The Minister of Marine and Colonies.

*Schedule annexed to the decree of November 29, 1892.<sup>1</sup>*

	Units.	Francs.	Duty. United States equivalents.
I.— <i>Live animals.</i>			
Live animals (with the exception of horses, mules, and asses).....	.....	Free.	
II.— <i>Animal products.</i>			
Meat, fresh.....	.....	Free.	
Meat, salted:			
Pork, ham, bacon .....	100 kilograms.....	15. 00	\$2.85
Beef, and other .....	do .....	20. 00	3.86
Poultry, pigeons, game, and turtles, dead .....		Free.	
Cheese of all kinds .....	100 kilograms.....	15. 00	2.86
VI.— <i>Farinaceous food.</i>			
Cereals:			
Wheat, spelt, mealin, oats, buckwheat, barley, maize, and rye, in the grain.....	100 kilograms.....	2. 00	.36
Flour of these cereals.....	do .....	4. 00	.72
Rice.....	do .....	4. 00	.72
Vegetables, dried.....	do .....	3. 00	.57
Potatoes.....	do .....	2. 90	.56
VII.— <i>Fruits and seeds.</i>			
Table fruits, fresh.....	.....	Free.	
Seeds for sowing .....	.....	Free.	

<sup>1</sup> Corrected to April, 1900.

Schedule annexed to the decree of November 29, 1892—Continued.

	Units.	Duty.	
		Francs.	United States equivalents.
VIII.—Colonial products.			
Tobacco, in the leaf, and "Liamba".....	100 kilograms.....	50.00	\$9.65
Tobacco, manufactured:			
Smoking and chewing tobacco, and snuff.....	do.....	150.00	28.95
Cigars and cigarettes.....	do.....	250.00	48.25
Coffee, in the bean, roasted or ground (one-half the duty stipulated in the metropolitan tariff).			
Tea, pepper, nutmegs, cloves, vanilla (one-half the duty stipulated in the metropolitan tariff).			
XIV.—Various products and waste substances.			
Vegetables, fresh.....	100 kilograms.....	2.00	386
XV.—Beverages.			
Wine, common, in casks.....	Hectoliter.....	10.00	1.93
Wine, in cases of 12 bottles.....	Per case.....	1.80	.3474
Wine, sparkling, in cases of 12 bottles.....	do.....	6.00	1.158
Liqueur wines, including vermouth.....	Bottle.....	.30	.0579
XVI.—Marbles, stones, earths, and combustible minerals.			
Schist oils, petroleum, and other mineral oils.....	Hectoliter.....	8.00	1.544
Lime.....	100 kilograms.....	.60	.1158
XVIII.—Chemical products.			
Chemical products of all kinds (excepting sea, marsh, and rock salt).	Ad valorem.....	10 p. c.	
XXI.—Various compositions.			
Compound medicines.....		Free.	
Soap, other than perfumed.....	100 kilograms.....	14.00	2.702
XXV.—Tissues.			
Yarns and tissues of all kinds, made-up clothing ..	Ad valorem.....	20 p. c.	
Sacks, empty.....	Each.....	.05	10096
XXIX.—Arms, gunpowder, and ammunition.			
Arms for barter, without sights and not rifled (flint-locks).	Each.....	3.00	.579
Other arms, the importation of which is permitted:			
Rapid firing (sporting).....	do.....	20.00	3.86
Rapid firing (military).....	do.....	50.00	9.65
Revolvers and other arms.....	do.....	10.00	1.93
Gunpowder, sporting.....		Prohibited.	
Gunpowder, for barter.....		Prohibited.	
Percussion caps.....	Kilogram.....	.75	.1498
Cartridges, empty.....	do.....	.75	.1498
Cartridges, charged.....		Prohibited.	
Shot.....	100 kilograms.....	5.00	965
XXXIV.—Manufactures of various materials.			
Chemical matches of wood.....	100 kilograms, net.....	25.00	4.825
Chemical matches other than the above.....	do.....	35.00	6.755

3. FRENCH KONGO.<sup>1</sup>

GENERAL ACT OF THE BRUSSELS CONFERENCE OF JULY 2, 1890.

CHAPTER I. Slave-trade countries.—Measures to be taken in the places of origin for counteracting the slave trade in the interior of Africa. (Articles 1 to 14.)

CHAPTER II. Caravan routes and the land transport of slaves. (Articles 15 to 19).

CHAPTER III. Repression of the sea-borne slave trade. (Articles 20 to 61.)

CHAPTER IV. Countries to which slaves are sent, whose institutions recognize the existence of domestic slavery. (Articles 62 to 73.)

CHAPTER V. Institutions intended to insure the execution of the present general act. (Articles 74 to 89.)

<sup>1</sup> Tariff corrected to April, 1900.

CHAPTER VI.—*Restrictive measures concerning the traffic in spirituous liquors.*

ART. 90. Justly anxious about the moral and material consequences which the abuse of spirituous liquors entails on the native populations, the signatory Powers have agreed to apply the provisions of articles 91, 92, and 93 within a zone extending from the 20th degree north latitude to the 22d degree south latitude, and bounded by the Atlantic Ocean on the west and by the Indian Ocean on the east, with its dependencies, comprising the islands adjacent to the mainland up to 100 sea miles from the shore.

ART. 91. In the districts of this zone where it shall be ascertained that, either on account of religious belief or from other motives, the use of distilled liquors does not exist or has not been developed, the Powers shall prohibit their importation. The manufacture of distilled liquors there shall be equally prohibited.

Each Power shall determine the limits of the zone of prohibition of alcoholic liquors in its possessions or protectorates, and shall be bound to notify the limits thereof to the other Powers within the space of six months. The above prohibition can only be suspended in the case of limited quantities destined for the consumption of the nonnative population and imported under the régime and conditions determined by each Government.

ART. 92. The Powers having possessions or exercising protectorates in the region of the zone which are not placed under the action of the prohibition, and into which alcoholic liquors are at present either freely imported or pay an import duty of less than 15 francs per hectoliter at 50 degrees centigrade, undertake to levy on these alcoholic liquors an import duty of 15 francs per hectoliter at 50 degrees centigrade for three years after the present general act comes into force. At the expiration of this period the duty may be increased to 25 francs during a fresh period of three years. At the end of the sixth year it shall be submitted to revision, taking as a basis the average results produced by these tariffs, for the purpose of then fixing, if possible, a minimum duty throughout the whole extent of the zone where the prohibition referred to in article 91 is not in force.

The Powers have the right of maintaining and increasing the duties beyond the minimum fixed by the present article in those regions where they already possess that right.

ART. 93. The distilled liquors manufactured in the regions referred to in article 92 and intended for inland consumption shall be subject to an excise duty.

This excise duty, the collection of which the Powers undertake to insure as far as possible, shall not be lower than the minimum duty fixed by article 92.

ART. 94. Signatory Powers having in Africa possessions contiguous to the zone specified in article 90 undertake to adopt the necessary measures for preventing the introduction of spirituous liquors within the territories of the said zone by their inland frontiers.

ART. 95. The Powers shall communicate to each other, through the office at Brussels, and according to the terms of Chapter V, information relating to the traffic in alcoholic liquors within their respective territories.

## CHAPTER VIII. Final provisions.

## DECLARATION.

The Powers assembled in conference at Brussels, who have ratified the general act of Berlin of the 26th February, 1885, or who have acceded thereto,

After having drawn up and signed in concert, in the general act of this day, a collection of measures intended to put an end to the slave traffic by land as well as by sea, and to improve the moral and material conditions of existence of native races,

Taking into consideration that the execution of the provisions which they have adopted with this object imposes on some of them who have possessions or protectorates in the conventional basin of the Kongo, obligations which absolutely demand new resources to meet them,

Have agreed to make the following declaration:

The signatories or acceding Powers who have possessions or protectorates in the said conventional basin of the Kongo shall be able, so far as authority is required to this end, to establish duties upon imported goods, the scale of which shall not exceed a rate equivalent to 10 per cent ad valorem at the port of entry, always excepting spirituous liquors, which are regulated by the provisions of Chapter VI of the general act of this day.

After the signing of the said general act, negotiations shall be opened between the Powers who have ratified the general act of Berlin or who have acceded to it, in order to draw up, within a maximum limit of the 10 per cent ad valorem, the system of customs regulations to be established in the conventional basin of the Kongo.

Nevertheless it is understood:

1. That no differential treatment or transit duty shall be established;  
2. That in applying the customs regulations which are to be agreed upon each Power will undertake to simplify formalities as much as possible, and to facilitate trade operations;

3. That the arrangement resulting from the proposed negotiations shall remain in force for fifteen years from the signing of the present declaration.

At the expiration of this term, and failing a fresh agreement, the contracting Powers will return to the conditions provided for by Article IV of the general act of Berlin, retaining the power of imposing duties up to a maximum of 10 per cent upon goods imported into the conventional basin of the Kongo.

The ratifications of the present declaration shall be exchanged at the same time as those of the general act of this day.

In faith of which the undersigned plenipotentiaries have drawn up the present declaration and have affixed thereto their seal.

Done at Brussels, the 2d day of the month of July, 1890.

FRENCH KONGO, PORTUGUESE KONGO, AND THE KONGO FREE STATE.

*Agreement of April 8, 1892, relative to the customs régime to be established in the conventional basin of the Kongo.*

The Government of the French Republic, the Government of His Majesty the King of Portugal and the Algarves, and the Government of the Kongo Free State, having entered into the negotiations provided for by the declaration of July 2, 1890, in view of establishing a tariff of import and export duties for the western basin of the Kongo, have agreed to the following:

1. All products imported into the western basin of the Kongo shall be subject to a duty of 6 per cent ad valorem with the exception of arms, ammunition, gunpowder, and salt, which shall pay 10 per cent. Alcoholic spirits are reserved.

Vessels and boats, steam engines, mechanical apparatus employed in industry or agriculture, and industrial and agricultural tools and implements, shall be exempt from import duty during a period of four years from the application of duties, and at the expiration of this period 3 per cent ad valorem may be levied thereon.

Locomotives, railway carriages, and material shall, during the period employed in the construction of the lines and until the day that such lines are opened for traffic, be exempt from duty. Afterwards 3 per cent ad valorem may be levied.

Scientific and mathematical instruments, as well as articles employed for religious purposes, clothing and baggage for the personal use of travelers and of persons coming to settle in the western basin of the Kongo, shall be exempt from duty.

2. All products exported from the western basin of the Kongo shall pay the following duties:

Ivory and caoutchouc, 10 per cent ad valorem.

Earthnuts, coffee, red copal, white copal (of an inferior quality), palm oil, palm nuts, sesame, 5 per cent ad valorem.

The export duty on ivory and caoutchouc shall be levied on the following bases:

Pieces of ivory, "pilons," etc., 10 francs per kilogram.

Tusks weighing less than 6 kilograms, 16 francs per kilogram.

Tusks weighing more than 6 kilograms, 21 francs per kilogram.

Caoutchouc, 4 francs per kilogram.

These bases shall annually be revised according to the market value on the African coast, in such a manner as to give all safety to commerce.

3. The tariffs of import and export duties given below shall remain in force during ten years.

In witness whereof, the undersigned, Mr. Paul Louis Georges Bihourd, envoy extraordinary and minister plenipotentiary of the French Republic; Mr. Antonio de Sousa Silva Costa Lobo, minister and secretary of state for foreign affairs of His Majesty the King of Portugal and the Algarves, and Mr. Leon Verhaeghe de Naeyer, plenipotentiary of His Majesty the King-Sovereign of the Kongo Free State, duly authorized, have drawn up the present act, and have affixed thereto their seals.

Done at Lisbon, in triplicate copy, this 8th day of April, 1892.

[SEAL.]  
[SEAL.]  
[SEAL.]

G. BIHOURD.  
COSTA LOBO.  
L. VERHAEGHE DE NAEYER.

Goods.	Duty.	
	Francs.	United States equivalents.
Import duties levied in the western basin of the Kongo: <i>a</i>		
Arms, ammunition, gunpowder, salt.....ad valorem	10 p. c.	
Ships and boats, steam engines, machinery for industrial and agricultural purposes, and industrial and agricultural tools and implements.		
For a period of four years.....	Free.	
Locomotives, railway carriages, and material. During the period employed in the construction of the lines and until the day that such lines are opened for traffic.....	Free.	
Scientific and mathematical instruments, articles employed for religious purposes, clothing and baggage for the personal use of travelers.....	Free.	
Products not specially mentioned.....ad valorem	6 p. c.	
Export duties levied in the western basin of the Kongo:		
Ivory, caoutchouc.....ad valorem	10 p. c.	
Earthnuts, coffee, red copal, white copal (of an inferior quality), palm oil, palm nuts, sesame.....ad valorem	5 p. c.	
Ivory: <i>b</i>		
Pieces of ivory, "pflons," etc.....kilogram	10 p. c.	\$1.93
Tusks:		
Weighing less than 6 kilograms.....do.	16 p. c.	3.088
Weighing more than 6 kilograms.....do.	21 p. c.	4.053
Caoutchouc <i>b</i> .....do.	4 p. c.	.772

*a* In virtue of a decree of the King-Sovereign, dated April 9, 1892, spirits imported into the Kongo Free State are subject to a duty of 15 francs per hectoliter at 50 centesimal degrees. (See International Customs Journal, n° 3, Suppl. (n° 4), June, 1892.)

*b* Official value admitted as the basis for levying the duty of 10 per cent ad valorem.

#### RELATIONS OF THE COLONIES BETWEEN EACH OTHER (EXCEPTING ALGERIA).

The products of one French colony imported into another French colony shall be subject to no customs duty.

Foreign products imported from one French colony into another French colony shall be subject, in this latter, to the payment of the difference between the duties of the local tariff and those of the tariff of the exporting colony. (Art. 5 of the law of January 11, 1892.)

#### DECREE RELATIVE TO THE IMPORTATION OF FIREARMS AND AMMUNITION INTO FRENCH KONGO.

The President of the French Republic, in virtue of article 18 of the *Senatus consult* of May 3, 1854, on the constitution of the colonies; in virtue of article 3 of the decree of March 6, 1877, on the application of the metropolitan penal code in the colony of Senegal and dependencies, and article 14 of the decree of June 1, 1878, on the reorganization of justice in the French establishments on the Gold Coast and Gaboon; in virtue of articles 8, 9, 10, 11, 12, 13, and 14 of the general act of the Brussels Conference of July 2, 1890; in virtue of the decree of the commissioner-general of the Government in French Kongo of May 19, 1892, on the importation of firearms and ammunition, and in virtue of the letter of the governor of Senegal and dependencies, dated September 27, 1892, on the application of the general act of the Brussels Conference, on the advice of the minister of marine and colonies, decrees:

ARTICLE 1. The importation, sale, transportation, and detention of any kind of firearms, powder, projectiles, and cartridges is prohibited in the colonies of Senegal and dependencies and in the French Kongo, except in cases and under the conditions hereunder specified.

ART. 2. Firearms and ammunition for the use of troops, police, or any other public force are not subject to the provisions of the present decree.

ART. 3. The sale, transportation, and detention of unrifled flintlock guns and common powder, known as trade powder, may be authorized in Senegal by the governor and in the French Kongo by the commissioner-general of the Government.

ART. 4. The importation, transportation, and detention of improved firearms and ammunition for the same, i. e., other than unrifled flintlock guns and common powder, known as trade powder, may exceptionally be authorized by the governor or commissioner-general of the Government or by a functionary delegated for the purpose. This authorization will be personal and will only be granted to—

1. Persons offering sufficient guaranty that the arms and ammunition delivered them will not be given, parted with, or sold to a third person.

2. To travelers furnished with a declaration of their Government proving that the arms and ammunition are exclusively intended for personal defense.

ART. 5. Firearms and ammunition of any kind already imported into the colony, and those which might, exceptionally, be imported, must be deposited in a public or private warehouse, the establishment and management of which will be determined by a decree of the governor or commissioner-general of the Government.

They can not be withdrawn except on compliance with the conditions established in article 9 of the general act of the Brussels Conference of July 2, 1890, and by articles 2, 3, and 4 of the present decree.

ART. 6. The transit of firearms and ammunition will only be authorized in the territories of Senegal and dependencies and the French Kongo, under the circumstances stated in article 10 of the general act of the Brussels Conference.

ART. 7. Whosoever is convicted of having, contrary to the dispositions of the present decree, introduced, parted with, or sold within the colonies of Senegal and dependencies and the French Kongo prohibited arms or ammunition shall be liable to a fine of from 1,000 to 2,000 francs and to an imprisonment of from three months to one year, or to only one of said penalties.

Whosoever does not comply with the provisions of the present decree or to any other disposition, for depositing in, or withdrawing from, any warehouse arms and ammunition shall be liable to a fine of from 500 to 1,000 francs.

ART. 8. In the cases alluded to in the preceding article, the provisions of article 453 of the penal code may be applied. Should it be a second offense, the penalty may be doubled.

Every conviction shall involve the confiscation of the arms and ammunition irregularly detained, imported, parted with, or sold.

ART. 9. All dispositions contrary to the present decree are and shall remain repealed.

ART. 10. The minister of marine and colonies is intrusted with the execution of the present decree.

Done at Paris, December 30, 1892.

By the President of the Republic:

CARNOT.

A. BURDEAU,

*The Minister of Marine and Colonies.*

#### SUPPLEMENT (JUNE, 1896).

*Decree of the commissioner-general per interim of the Government consolidating and re-establishing the bases for the collection of taxes to be levied by the customs.*

Taking into consideration the decree of January 30, 1867, establishing the assessment, the tariff, the regulations for the collection and recovery of public taxes, and contributions in the colonies; taking into consideration the decree of March 30, 1895, promulgating the decree of February 16 of the same year, enacting the application of the customs laws and decrees in the colonies; taking into consideration the decree of May 2, 1895, rendering applicable in the entire colony of French Congo the law of January 11, 1892, establishing the general customs tariff and promulgated by a local decree of January 10, 1893; whereas the bases for the collection of taxes to be levied by the customs have, from time to time, been established by numerous decrees, according to the necessities of the colony, and in order to facilitate reference, it is advisable to consolidate the same in one sole act; and whereas, in consequence of the application in the colony of the customs-tariff law of January 11, 1892, and of the laws and regulations made in pursuance thereof, certain provisions of these articles have been tacitly repealed, and should be eliminated from the texts in force; on the proposal of the director for the interior, with the advice of the privy council, it has been decreed:

ARTICLE 1. The general customs tariff annexed to the law of January 11, 1892, rendered applicable in the colony by decree of November 29 of the same year, with the amendments annexed to said decree, promulgated by local decree of January 10, 1893, is and shall remain established in the region of the colony, not being part of the conventional basin of the Congo.

ART. 2. The import duties established on alcohol by article 92 of the general act of the Brussels conference of July 2, 1890, approved by the law of December 29, 1891, rendered applicable by decree of February 12, 1892, and promulgated by local decree of March 21 of the same year, are and shall remain established for the region where said act is in force.

They shall be increased from 15 to 25 francs per hectoliter at 50° on June 1 of the present year (general act of Brussels, same art. 92).

ART. 3. The import and export duties established by the protocol of April 8, 1892, entered into in execution of article 99 of the act of Brussels, put in force by decree of May 16 of the same year, are and shall remain applicable in the region of the colony, being part of the conventional basin of the Congo.

ART. 4. The export duties established for the region situated above 2° 30' south latitude, by decree of November 25, 1890, are and shall remain fixed at 7 per cent ad valorem on ivory and caoutchouc.

A commission shall semiannually establish the value of each of these products to serve as a basis for the collection of duties.

ART. 5. Goods of whatever origin and from whencesoever proceeding crossing in transit the territory of the colony are and shall continue to be sealed with lead by the customs, who must assure, by the means at their disposal, that the goods have followed their destination.

The fee for every lead seal is and remains fixed at 50 centimes.

ART. 6. The statistical fee established by decree of December 29 is and shall remain fixed, under the conditions prescribed by said decree, at 15 centimes per package or series of packages.

ART. 7. The duty on spirits, gunpowder, arms, and ammunition entered for consumption, established by the decrees of December 29, 1892, and February 11, 1893, for the region not comprised in the conventional basin of the Congo is and shall remain in force.

It shall be collected, without distinction of origin or place of shipment according to Schedule A, to annexed in the present decree; it shall even be levied on local productions.

ART. 8. The fees for issuing documents relative to the surveillance of navigation and commerce, established by local decrees of December 31, 1862, December 31, 1864, and December 30, 1878, as well as the sanitary charges established by decree of July 11, 1871, on all vessels arriving in the colony, without distinction of origin or port of departure, are and shall remain in force.

They shall be collected according to Schedule B, annexed to the present decree.

ART. 9. The anchorage, light, and buoy dues, established by decree of December 21, 1891, for all vessels entering the colony from abroad, are and shall remain fixed:

1. Anchorage, at the rate of 10 centimes per net ton register.

2. Light and buoy dues, at the rate of 15 centimes per net ton register.

ART. 10. The anchorage, light, and buoy dues, and sanitary charges are remitted to subventioned French packet boats.

ART. 11. All anterior acts, in so far as contrary to the provisions of the present decree, are repealed.

ART. 12. The director for the interior is intrusted with the execution of the present decree, which shall be recorded wherever necessary, and inserted in the "Bulletin" and "Journal Officiel" of the colony.

DOLISIE.

Libreville, May 4, 1895.

*Decrees of December 29, 1892, on beverages, and February 11, 1893, on arms, gunpowder, and ammunition.*

SCHEDULE A.—*Tariff of consumption duties.*

Beverages:	Francs.
Spirits, brandy, and liqueurs—	
At 50° and above .....	hectoliter.. 60.00
From 25° to 49° .....	do..... 36.00
Trade, less than 25° in strength .....	do..... 24.00
Liqueurs, other .....	do..... 36.00
Arms, gunpowder, and ammunition:	
Trade arms, flintlock guns, unrifled and without sights .....	each.. 1.00
Arms and ammunition, authorized, other:	
Rapid-firing (sporting) .....	do..... 5.00
Rapid-firing (war) .....	do..... 5.00
Revolvers and other arms .....	do..... 3.00
Percussion caps .....	kil. net.. 5.00
Cartridges of all kinds, empty .....	do..... 2.00
Cartridges of all kinds, loaded .....	hundred.. 5.00
Shot .....	100 kil. gross.. 5.00
Gunpowder, trade .....	kil. net.. .25
Gunpowder, sporting .....	do..... 2.00

SCHEDULE B.—*Fees for issuing documents relative to the surveillance of navigation and commerce.*

Nationalization certificate (fee for drawing up the document) .....	10.00
(Not including the proportionate duty on tonnage, which must be levied according to the decree of 27th Vendémiaire, year II.)	
Sea clearance for French vessels of 30 tons and above .....	6.00
Below 30 tons, decked .....	3.00
Below, undecked .....	1.00
Passports for foreign vessels .....	2.00
Permits for interior navigation .....	3.00
Certificates of origin and manifests .....	1.00
Permits to ship and to discharge for all vessels (Art. 10 and 11 of the decree of Dec. 31, 1862) ..	1.00
Passports and permits to ship or to sojourn in the colony (decree of Dec. 31, 1864) .....	1.00
Sanitary charges:	
Vessels from 30 to 100 tons, exclusive .....	9.00
Vessels from 100 to 200 tons, exclusive .....	12.00
Vessels 200 tons and above (decree of July 11, 1871) .....	15.00

## 4. IVORY COAST.

## DECREET ESTABLISHING THE CUSTOMS DUTIES COLLECTIBLE IN THE COLONY OF THE IVORY COAST.

*Schedule of customs.*

Goods.	Units.	Duties.	
		Francs.	United States equivalents.
<b>Beverages:</b>			
Cider, beer, lemonades (a bottle being reckoned as one liter).....	Hectoliter <i>a</i> .....	10. 00	\$1. 93
Wines, common, of a strength less than 16°.....	do.....	5. 00	965
Wines, common, of a strength of 16° and above.....	do.....	10. 00	1. 93
Vermouth, aromatic and liqueur wines.....	do.....	15. 00	2. 895
Wines, sparkling (a bottle being reckoned as one liter).....	do.....	60. 00	11. 58
Alcohol of 50° and above.....	do.....	25. 00	4. 825
Alcohol of from 25° to 49° (excepting Geneva).....	do.....	20. 00	3. 86
Brandy and trade liqueurs of less than 25°.....	do.....	10. 00	1. 93
Other liqueurs.....	do.....	15. 00	2. 895
<b>Toys and trinkets.....</b>	<b>Ad valorem.....</b>	<b>5 p. c.</b>	
Candles.....	do.....	5 p. c.	
Brushmakers' wares.....	do.....	5 p. c.	
Felt, straw, and other hats.....	do.....	5 p. c.	
Preserves of all kinds.....	do.....	5 p. c.	
Coral, cut, set, or not.....	do.....	5 p. c.	
Cutlery.....	100 kilograms ( <i>b</i> ).....	25. 00	4. 825
Copper, rolled or in bars.....	do.....	10. 00	. 193
Ready-made clothing.....	Ad valorem.....	5 p. c.	
Iron in bars.....	100 kilograms.....	2. 00	. 386
Yarns of all kinds.....	Ad valorem.....	10 p. c.	
Flint-lock guns.....	Each.....	1. 00	. 193
Other arms.....	Ad valorem.....	5 p. c.	
Silver coin and small cash ("billion") other than those of the Monetary Union).....	do.....	Prohibited.	
Tools of all kinds.....	100 kilograms.....	15. 00	2. 895
Manufactures of copper.....	do.....	15. 00	2. 895
Manufactures of iron, cast-iron, steel, or tin-plate.....	do.....	12. 00	2. 316
Manufactures of leather (including boots and shoes).....	Ad valorem.....	5 p. c.	
Manufactures of lead, tin, zinc.....	100 kilograms.....	10. 00	1. 93
Goldsmiths' and silversmiths' wares, jewelry.....	Ad valorem.....	5 p. c.	
Umbrellas and parasols.....	do.....	5 p. c.	
Perfumery.....	do.....	10 p. c.	
Lead in bars, lumps, or sheets.....	100 kilograms.....	10. 00	1. 93
Pottery, porcelain, falence, glass, and crystal ware.....	do.....	15. 00	2. 895
Trade gunpowder.....	do.....	15. 00	2. 895
Toilet soaps.....	Ad valorem.....	10 p. c.	
Other soaps.....	100 kilograms.....	10. 00	1. 93
Sea salt and rock salt.....	do.....	. 50	. 0965
Sugar and molasses.....	Ad valorem.....	7 p. c.	
Sirups, jams, and bonbons.....	do.....	10 p. c.	
Small wares.....	do.....	5 p. c.	
Tobacco in the leaf or manufactured.....	100 kilograms.....	10. 00	1. 93
Tissues of silk.....	Ad valorem.....	10 p. c.	
Meat salted.....	do.....	5 p. c.	
Metals not otherwise mentioned.....	do.....	5 p. c.	
Goods neither specified above nor included in the schedule of exemptions.....	do.....	10 p. c.	

*a*Hectoliter = 26.417 gallons.*b* 100 kilograms = 220.46 pounds.*Schedule of exemptions.*

The following goods, whatever be their origin, shall be exempt from all duty:  
Live animals, empty casks and shooks, coal, juniper brandies, sowing seeds, tissues other than of silk.

Wearing apparel contained in travelers' baggage, even when not accompanying the travelers, on condition that such articles bear traces of use and that their quantity be proportionate to the social position of the owner.

Articles of any kind composing the effects of Frenchmen or foreigners settling in or returning to the colony, on condition that they bear traces of use and are obviously intended for the use of the importers and their families.

Provisions, materials, and articles belonging to the State.

Articles for use in public worship or education.



**DECREE ESTABLISHING CONSUMPTION TAXES LEVIABLE IN THE COLONY OF THE  
IVORY COAST.**

**ARTICLE 1.** Goods and products of foreign origin and whencesoever proceeding, set forth in the schedule hereto annexed, consumed in the colony of the Ivory Coast, whether imported, harvested, or manufactured, shall be liable to the consumption tax appearing in said schedule.

**ART. 2.** This tax is collected in addition to the customs duty levied upon foreign goods or products on their importation into the colony.

The liquidation thereof shall be effected by the customs service and by all other agents whom the local authorities may deem expedient to designate for the purpose.

**ART. 3.** All dispositions in force in the colony in relation to customs matters, and particularly the decree of January 26, 1897, shall be applicable to the consumption tax.

**ART. 4.** The aforesaid decree of September 3, 1889, is repealed.

**ART. 5.** The minister of colonies is intrusted with the execution of the present decree, which shall be inserted in the "Journal officiel" of the French Republic, in the "Bulletin des lois," and "Bulletin officiel des Colonies."

*Schedule of consumption duties.*

Goods.	Units.	Duties.	
		France.	United States equivalent.
<b>Beverages:</b>			
Cider, beer, lemonades (a bottle being reckoned as one liter).....	Hectoliter .....	15. 00	\$2. 895
Wines, common, of a strength less than 16° .....	do .....	5. 00	1. 905
Wines, common, of a strength of 16° and above.....	do .....	15. 00	2. 895
Vermuth, aromatic, and liqueur wines.....	do .....	20. 00	3. 86
Wines, sparkling (a bottle being reckoned as one liter).....	do .....	25. 00	4. 825
Alcohol of 50° and above .....	do .....	100. 00	19. 30
Alcohol of from 25° to 49° .....	do .....	60. 00	11. 58
Geneva of from 25° to 49° .....	do .....	60. 00	11. 58
Brandy and trade liqueurs of less than 25° .....	do .....	40. 00	7. 72
Other liqueurs .....	do .....	60. 00	11. 58
Toys and trinkets .....	Ad valorem .....	5 p. c.	
Candles .....	do .....	5 p. c.	
Brush makers' wares.....	do .....	5 p. c.	
Felt, straw, and other hats.....	do .....	5 p. c.	
Preserves of all kinds .....	do .....	5 p. c.	
Coral, cut, set or not .....	do .....	5 p. c.	
Cutlery.....	100 kilograms, 220.46 pounds.....	25. 00	4. 825
Copper, rolled or in bars.....	do .....	10. 00	1. 930
Ready-made clothing.....	Ad valorem .....	5 p. c.	
Iron in bars .....	100 kilograms.....	2. 00	386
Yarns of all kinds.....	Ad valorem .....	10 p. c.	
Flint-lock guns .....	Each .....	1. 00	1. 93
Other arms.....	Ad valorem .....	5 p. c.	
Tools of all kinds .....	100 kilograms.....	10. 00	1. 93
Manufactures of copper.....	do .....	12. 00	2. 316
Manufactures of iron, cast iron, steel, or tin plate .....	do .....	8. 00	1. 544
Manufactures of leather (including boots and shoes) .....	Ad valorem .....	5 p. c.	
Manufactures of lead, tin, zinc .....	100 kilograms.....	12. 00	2. 316
Goldsmiths' and silversmiths' wares, jewelry.....	Ad valorem .....	5 p. c.	
Umbrellas and parasols .....	do .....	5 p. c.	
Perfumery .....	do .....	10 p. c.	
Lead in bars, lumps, or sheets.....	100 kilograms.....	10. 00	1. 93
Pottery, porcelain, faience, glass, and crystal ware.....	do .....	12. 00	2. 316
Trade gunpowder .....	do .....	50. 00	9. 65
Toilet soaps.....	Ad valorem .....	10 p. c.	
Other soaps.....	100 kilograms.....	10. 00	1. 93
Sea salt and rock salt .....	do .....	1. 00	1. 93
Sugar and molasses .....	Ad valorem .....	8 p. c.	
Sirups, jams, and bonbons .....	do .....	10 p. c.	
Small wares.....	do .....	5 p. c.	
Tobacco in leaf or manufactured .....	100 kilograms.....	80. 00	15. 44
Tissues of silk.....	Ad valorem.....	15 p. c.	
Tissues other than of silk .....	do .....	15 p. c.	
Meat, salted.....	do .....	5 p. c.	
Metals not otherwise mentioned.....	do .....	5 p. c.	

*Schedule of exemptions.*

The following goods, whatever may be their origin, shall be exempt from all duty:

Wearing apparel contained in travelers' baggage, even when not accompanying the travelers, on condition that such articles bear traces of use and that their quantity be proportionate to the social position of the owner.

Articles of any kind composing the effects of Frenchmen or foreigners settling in or returning to the colony, on condition that they bear traces of use and are obviously intended for the use of the importers and their families.

Provisions, materials, and articles belonging to the State.

Articles for use in public worship or education.

## 5. SENEGAL.

### IMPORTATION.

*General remarks.*—All goods excepting longcloths, of whatever origin, imported into Senegal shall be subject to the same treatment. Hence the duties established under the heads of "import duties," "consumption tax," and "sea octroi" shall be applicable both to French and foreign goods. (By a decree of December 2, 1890, certain surtaxes have been established on foreign goods.)

These duties are not, however, levied in a uniform manner in all parts of the colony. In the following special paragraphs relative to the nature of the duty the territory in which the import duty shall be collected is indicated.

*Import duties.*—These duties are due on all goods imported across the northern frontier of the colony up to and including the Saloum River. (Decrees of June 20, 1872, January 20, 1879, October 17, 1880, and July 14, 1881.)

*Special treatment applicable to longcloths ("guinées").*—French longcloths pay a lower import duty than similar foreign products. This privilege treatment is only granted under the following conditions (decrees of November 17, 1877, October 17, 1880, and June 14, 1881):

The longcloths must be stamped by the customs of France or in the colony of origin.

Only national longcloths, of whatever weight, measuring per piece at least 15 meters in length by at least 80 centimeters in width can be stamped.

Their origin must be established by a certificate from the manufacturer, duly authenticated, in France by the mayor of the commune, in the colonies by the local authority.

The clearance of stamped longcloths can only be effected in packages to which lead seals have been affixed by the French or colonial customs.

(The stamping and sealing is gratuitous.)

In France a pass is delivered for each shipment. In the colonies a certificate is issued by the colonial authority, stating, with the marks and numbers of the packages, the origin of the longcloths, their number, the length and weight per piece and in the aggregate. When the same package contains pieces of different weight or length each category must be separately specified.

Stamped longcloths brought from the colonies to a French port and longcloths of French manufacture, the shipment to Senegal of which could not be effected at the moment the customs stamps were affixed thereon, must be stored in the customs warehouse up to the time of shipment to the colony.

*Consumption tax on liquids and spirits.*—This tax is only levied on liquids and spirits imported at Rufisque and at points of the district situated between Bel-Air and Kaolack. (Decree of January 24, 1877.)<sup>1</sup>

*Sea octroi.*—The tariff of sea octroi is different for products entered at Saint Louis and those imported at Dakar. Besides, there are only a small number of goods subject to the sea octroi in the southern part of the colony. Finally, goods entering the Rivières du Sud are exempt from this tax. (Decrees of September 19, 1874, May 7, 1880, and March 7, 1884.) [These duties are annually established.]

*Warehouse charges.*—Trade powder stored in powder magazines or other warehouses of the State in any part of the colony shall pay a duty of 15 centimes per kilogram (2.899 cents per 2.2046 pounds).

Dynamite pays a duty of 50 francs per 100 kilograms, which is collected when the quarterly inspection is effected by the artillery. The special warehouse charges must also be borne by the importer. (Deliberation of January 27, 1884.)<sup>2</sup>

*Private warehouses.*—The customs service of the colony may allow the storage in commercial warehouses up to the time of consumption, on the following conditions, of all goods subject on their entry into the colony to customs duties, consumption tax, or sea octroi (decree of July 11, 1884):

Damaged goods are not admitted into the warehouse.

All other goods are only admitted on the joint declaration of the importer and of a responsible surety to be accepted by the customs.

The maximum time allowed for warehousing goods is one year.

<sup>1</sup> A local decree of December 26, 1890, has established a duty of 40 francs per hectoliter on alcohol above 65° Gay-Lussac at the temperature of 15°, and of 30 francs for alcohol of an inferior strength. When said alcohol is of foreign origin it shall pay the surtax of 7 per cent ad valorem prescribed in the decree of December 2, 1890.

<sup>2</sup> The importation of arms and ammunition is regulated by the decree of December 30, 1892.

At the expiration of this time the duties must be paid or the goods reexported.

The customs officials have the right to examine the warehoused goods. Should any deficiency be found in the goods, the duties must integrally be paid thereon.

No unpacking, transvasation, division, or uniting of packages can be effected except with the authorization and in the presence of the customs.

Goods withdrawn for consumption shall be subject to duty according to the quantities ascertained on entry.

When goods are cleared for consumption the customs may grant a delay for the payment of duty. In order to obtain this delay, which can not exceed four months, a tender under bond must be signed and an additional 3 per cent of the duties shall be levied.

#### EXPORTATION.

*Exportation of gums.*—The duty is applicable to all gums exported from the colony.

*Trade in gums.*—The traffic in gums, as well as any other commerce, is free in Senegal.

It can be exercised by any person who has made the declaration to the chief of the interior service and who, 21 years of age, of French nationality or inscribed during five years on the census lists of the population, has not been convicted for an offense involving the loss of his civil or political rights, and who can read and write the French language.

The traders are required to keep a book in which they must enter, day per day, without blanks, hiatuses, or notes in the margin, all the operations of their traffic. This book is numbered, viséed, and signed by the judge of the first instance. It is also viséed by the same magistrate at the end of every season.

The government in council shall, when the conventions with the Moorish chiefs are renewed, fix the proportional duty to be established on the quantity of gum introduced into Saint Louis instead of the port duties levied at present, and may permit the local administration to regulate them directly with the interested parties.

The chief of the colony is, in addition, authorized to take the other executory measures necessary, and especially to make with the Moorish chiefs all conventions in view of assuring free commerce on all parts of the river.

In the case of danger for the security of persons or property the governor has the faculty to temporarily prohibit, by a decree rendered in private council, the traffic in certain parts designated by him.

All false declarations or fraud of any kind tending to evade the payment of the customs duties to be established shall be tried and punished in the same manner as false declarations made to the customs according to the regulations in force in the colony.

*Exportation of colonial products by the southern rivers of Senegal.*—Colonial products of all kinds and of whatever origin exported by the southern rivers of Senegal (Cassamance, Rio Nunez, Rio Pongo, Mellacorée) for any destination shall be subject to an export duty.

#### *Additional customs duties applicable to foreign goods.*

	Units.	Duty.	
		France.	United States equivalent.
Goods of all kinds.....	Ad valorem.....	7 p. c.	\$0.0085
Cola nuts.....	Kilogram.....	0.50	.0158
Longcloths.....	Meter.....	.06	
Import duties levied on goods of whatever origin:			
Goods of all kinds.....	Ad valorem.....	5 p. c.	
Arms and ammunition of war.....	do.....	15 p. c.	
Tobacco, in the leaf.....	do.....	10 p. c.	
Longcloths.....	Meter.....	.025	.0049

#### *Exemptions.*

Conformably to the decree of December 2, 1890, the following articles are exempt from duty in Senegal:

1. Articles of food, materials, and articles belonging to the State.
2. Uniforms of officers and civil functionaries.
3. Material for the local service and printed forms and matter required by the administration.
4. Travelers' effects when bearing traces of use and in a quantity proportionate to the social status of the owner.
5. Furniture of foreigners, coming to settle in the colony, when bearing traces of use.
6. Used tools of artisans imported by workmen coming temporarily into the colony.
7. Fresh table fruits, other than cola nuts.
8. Machinery for making ice, not including steam motors.
9. Ice and natural mineral waters.
10. Church ornaments, articles intended for religious purposes, and library books in the French language or the language of the country.
11. Gold or silver coins legally current in France.

## RELATIONS OF THE COLONIES BETWEEN EACH OTHER (EXCEPTING ALGERIA).

The products of one French colony imported into another French colony shall be subject to no customs duty.

Foreign products imported from one French colony into another French colony shall be subject, in this latter, to the payment of the difference between the duties of the local tariff and those of the tariff of the exporting colony.

## GERMAN WEST AFRICA.

[(1) Cameroons; (2) German Southwest Africa; (3) Togoland.]

## 1. CAMEROONS.

## I. CUSTOMS TARIFF.

In virtue of an ordinance of the imperial governor of Cameroons, dated November 1, 1898, the following provisions are repealed:

1. Ordinance of November 8, 1887, relative to the abolition of export duties and collection of import duties.

2. Ordinance of November 8, 1887, concerning the execution of the ordinance of same date relative to the collection and refund of duties.

3. Ordinance of May 26, 1891, enacting modifications to the customs tariff and additional ordinance of July 7, 1891.

4. Ordinance of November 21, 1891, establishing an import duty on tissues, etc.

5. Notification of March 17, 1892, concerning the régime applicable to tissues.

6. Ordinance of October 3, 1893, modifying § 7 of ordinance dated November 8, 1887, relative to the collection of customs duties in Cameroons.

By the same ordinance the imperial governor decrees as follows:

§ 1. Import duties shall be levied in Cameroons according to the tariff hereunto annexed.

§ 2. The new customs tariff shall enter into force on March 1, 1899.

§ 3. Goods liable to a specific duty in virtue of the new tariff, imported into the protectorate prior to March 1, 1899, and still remaining in the warehouse on that date, shall, on clearance, be subject to the duties prescribed in the new tariff. Should the new duties be higher than those of the former tariff additional payment must be made for the difference.

§ 4. Commercial firms and merchants established in the protectorate having places of business situated outside the protectorate on the West African Coast shall be entitled to a drawback of the duties collected in Cameroons for goods which they reexport by sea to their aforesaid establishments within a period of one year from date of clearance. The appreciation as to whether these establishments should be considered as belonging to the same commercial firm or to the same merchant is reserved to the Government, who can allow the drawback even when such establishments do not bear the same name or do not constitute the same firm as the one effecting the reexportation.

For the spirits enumerated in No. 1 of the customs tariff the drawback shall only be allowed when the articles remain under customs lead sales during the whole time comprised between the importation and exportation.

§ 5. The execution of the foregoing dispositions shall be regulated by a special ordinance.

	Unit.	Duty—	
		Marks.	U. S. equiv- alent.
<b>1. Spirits:</b>			
Rum, geneva, alcohol, and other alcoholic liquids, neither sweetened nor mixed with any substance preventing the alcoholic strength from being ascertained by means of the alcoholometer, of a strength up to 49 per cent Tralles.	Liter .....	0.50	\$0.119
And for every per cent Tralles in excess, an additional duty of.	.....do .....	0.05	.0119
Rum, geneva, alcohol, and other alcoholic liquids, sweetened or mixed with any substance preventing the alcoholic strength from being ascertained by means of the alcoholometer, as, for instance, all liqueurs.	.....do .....	.60	.1428
<b>2. Firearms of all kinds.....</b>	Each.....	2.50	595
<b>3. Gunpowder, common or other.....</b>	Kilogram.....	.15	.0357
<b>4. Tobacco, unmanufactured.....</b>	.....do .....	.50	.119
<b>5. Salt.....</b>	Ton.....	10.00	2.38
<b>6. Rice.....</b>	Kilogram.....	.02	.0046
<b>7. All other goods not subject to a specific duty.....</b>	Ad valorem.....	5 p. c.	

The value serving as a basis is that established in the invoice for the port of clearance, including freight and other charges. Should it be impossible to furnish an invoice for the goods destined to importation, the dutiable value shall be ascertained and declared by the importer in concurrence with the customs.

*List of articles exempt from import duty.*

1. Wares and goods landed owing to sea accidents or average, provided the same be subsequently reexported.
2. All wares and goods belonging to or intended for the Imperial Government.
3. All articles of equipment of European employees of the Imperial Government, of officers and non-commissioned officers of the Imperial military and police forces, as well as of explorers traveling on an official mission or in the interest of the protectorate.
4. Guns and revolvers not belonging, in virtue of reglementary provisions, to the official outfit of employees and officers, or which are not, by decision of the Imperial governor, recognized as necessary to the equipment of explorers, shall not be comprised in these exceptions.
5. Traveling effects, wearing apparel, linen, and comestibles, imported by travelers for their own use.
6. Household effects, furniture, tools, and implements for agricultural purposes imported, for their own use, by persons coming to settle for a long period in the country.
7. Machines and implements of all kinds for agriculture, industrial establishments, for the construction of roads, bridges, and houses, provided they be not destined to sale.
8. Seeds of all kinds and plants of every description intended for cultivation.
9. Materials of all kinds for the construction and running of railways, fixed and portable, as well as all means of conveyance by water or land.
10. Physical, medical, and other scientific instruments which are not imported for purposes of trade; also medicines, books, journals, printed matter, patterns, and works of art, photographic apparatus and accessories for the same.
11. All articles imported by Christian missions and by societies of general utility, which are in direct use in the service of the Christian creeds, in education, tuition, and in nursing the sick.
12. Live domestic animals.
13. Casks ("Schoben") and sacks, empty, destined to be filled with products of the country.
14. Building and other timber for the construction of houses, as well as other building materials, such as building stones, earths, lime, cement, beams, corrugated sheet iron, roofing cardboard, complete houses, and the like.
15. Coal.

II. EXECUTORY ORDINANCE OF NOVEMBER 1, 1898, ISSUED IN VIRTUE OF § 5 OF THE PRECEDING ORDINANCE.

§ 1. Companies and merchants established in the protectorate must, on April 1, 1899, at the latest, furnish to the customs office of their locality a list, drawn up in the form hereunto annexed,<sup>1</sup> of the goods cleared conformably to the old tariff, still remaining in their possession on March 1, 1899, and which, according to the new tariff, are subject to a specific duty, provided the new duty be higher than the old rate. This list must be accompanied by an attestation conformable to the annexed Form A.

§ 2. Duties not paid for goods comprised in the list referred to must be paid at the latest on January 1, 1900.

§ 3. On and after March 1, 1899, every consignee of goods dutiable inside the limits of the protectorate must, within three days following their reception, remit to the competent customs administration a written detailed statement, in duplicate, of the goods, together with the corresponding bills of lading and invoices drawn up for the port of clearance. This statement must contain the attestation set forth in the annexed Form B.

§ 4. The customs duties must be paid in German money at the competent office, against a written receipt. A delay of up to two months may be allowed. As long as the payment has not been effected the goods shall guarantee the amount of duties leviable thereon.

§ 5. The nonobservance of the delays fixed in sections 1, 3, and 4 shall be punishable by a police fine not exceeding 100 marks, which is imposed by the chief of the district in which the interested company or merchant is established. Appeal against this sentence may be lodged with the governor.

This fine shall not be incurred when it is duly proved that the observance of the delays has been impossible, and should a fine have been imposed it shall be annulled.

§ 6. Should there be grounds for suspecting that attempts to avoid payment of duties have been made, and that for this reason it appear necessary to have the books inspected by a customs official, and the stock in the warehouse of any firm verified, the customs administrator or his deputy are alone qualified to take such measure.

§ 7. The customs declarations of the contents of postal parcels must be remitted by the receiving post-office to the competent customs. The latter shall immediately return parcels not containing goods liable to customs duties, while they will retain the others for delivery to the addressees in exchange for the notice of arrival and on payment of the customs duties.

<sup>1</sup>The forms are omitted.

§ 8. Any fraud shall be liable to a fine equal to fifty times the amount of the duties defrauded, and to the confiscation of the goods in respect of which the offense is committed. Should, however, the offender prove that he had no intention to defraud or that the fraud could not have been committed, he shall only incur a police fine.

Should the fines not be recoverable the offender shall be liable to a maximum imprisonment of three months or to detention for a period which can not exceed six weeks, according as to whether the pecuniary penalties do or do not exceed 600 marks.

The penalties shall be inflicted by the imperial governor.

§ 9. Any person claiming a drawback of customs duties in virtue of section 4 of the ordinance of November 1, 1898, concerning the collection of import duties in the protectorate must remit his request to the competent custom-house within a limit of time to permit customs control and recourse to the decision of the governor.

At the latest three days before the shipment of the goods, such persons must furnish a complete list in duplicate of the reexported goods, with statement of the amount of duties paid, the date of shipment, the name of the reexporting vessel, the name of the commercial firm, the place of destination, as well as a copy of the bill of lading and invoices.

This list must be accompanied by the attestation given in the annexed Form C.

§ 10. The following offices are competent to receive the declarations mentioned in sections 1 and 8 of the present ordinance: The principal office at Cameroons, also for the north, the office at Victoria, and for the south, the office at Kribi.

The reglementary declarations mentioned in section 3 of the present ordinance must also be presented at the same offices; firms, however, established in the district of the customs posts at Rio del Rey and Campo must present the same to these posts. As soon as the examination is completed the customs posts must transmit the lists and other documents to the offices at Victoria and Kribi.

The payment of customs duties must be effected at the principal office at Cameroons or at the offices at Victoria and Kribi, or further, with the authorization of the governor, at the "Legationskasse" at Berlin.

§ 11. The recovery of claims due to the customs administration may give rise to administrative constraint which is applied *mutatis mutandis*, according to the provisions in force in Prussia.

§ 12. Protests against the decisions of customs or district offices must be addressed to the imperial governor. Appeals against the decisions of the governor must be lodged with the chancellor of the Empire, to whom they are transmitted through the medium of the governor.

### III. ORDINANCE OF THE IMPERIAL GOVERNOR OF CAMEROONS, RELATIVE TO THE IMPORTATION AND SALE OF WAR MATERIALS.

Reconsidering the ordinance of March 16, 1893, concerning the importation of arms and ammunition, the following is decreed:

§ 1. The importation and sale of war materials are hereby temporarily prohibited in the southern district of the protectorate, comprising the coast of Little Batanga to Campo and the Hinterland contiguous thereto.

§ 2. Natives and colored merchants in the southern district of the protectorate are forbidden to carry breech-loading firearms and cartridges for the same.

§ 3. Contraventions to section 1 of the present ordinance shall be liable to a maximum fine of 2,000 marks (\$476), which, in case of insolvency, shall be substituted by a proportionate imprisonment; transgressions to section 2 shall be punished by a maximum imprisonment of three months.

War materials introduced into the southern district of the protectorate since the publication of the present ordinance, as well as those previously introduced but put in circulation after the publication of said ordinance, shall be seized and temporarily detained.

§ 4. The different breech-loading guns and ammunition for the same, as well as those found in possession of natives or colored merchants, in virtue of license, must be withdrawn from circulation.

Should the aforesaid native or merchant be furnished with a license conformably to section 6 of the ordinance of March 16, 1893, the withdrawn gun must be provisionally preserved by the authorities.

The name of the holder of said gun shall be entered in an official register.

§ 5. The present ordinance shall enter into force on the day of its publication.

CAMEROONS, September 30, 1897.

## IV. FORMALITIES TO BE OBSERVED ON THE IMPORTATION INTO THE PROTECTORATE OF TISSUES DESTINED TO COMMERCE.

§ 1. From October 1, 1894, tissues destined to trade can only be imported into the protectorate when bearing indication of the total length of the piece in meters and centimeters.

The indication in question must not only be printed on the piece itself, but must also be affixed thereto by means of a label or otherwise, in such a manner that even in the absence of a printed indication the total length of the piece can be clearly ascertained.

Every piece must, moreover, bear the stamp or trade-mark of the firm importing the same into the protectorate, in a sufficiently clear manner to avoid all doubt as to the importer. This stamp or trade-mark may be applied or affixed either on the piece or on the envelope (wrapper).

§ 2. Should the provisions in question not have been complied with for importations effected prior to October 1, 1894, tissues can only be dealt in or sold after said date on compliance with temporary provisions to be prescribed by a special ordinance.

§ 3. Transgressions to the present ordinance shall be liable to a maximum fine of 1,000 marks and to the confiscation of the tissues.

§ 4. A difference of less than 1 centimeter per meter between the declared and real lengths of the tissue shall not be considered as a transgression.

§ 5. The present ordinance shall not apply to stuffs of silk, of silk velvet, or to stuffs generally sold up to the present by measure and not in the entire piece, e. g., half woolen stuffs and suitings (worsted and broadcloth), or to stuffs consisting of a series of united pieces showing in the body of the tissue the separation, such as handkerchiefs and bordered neckerchiefs (scarfs).

§ 6. Customs employees, district administrations, and other officials authorized for this purpose by the governor may make the necessary searches with the view of detecting transgressions to the preceding paragraphs and confiscate the suspected tissues.

N. B. The foregoing ordinance was completed by an ordinance of October 16, 1895 ("Deutsches Kolonialblatt," 1896, p. 616), stipulating that tissues intended for importation into the protectorate must be folded in such manner that the width of the folds is not inferior to 1 meter.

The provision entered into force on April 1, 1896.

GERMAN SOUTHWEST AFRICA.<sup>1</sup>

## GENERAL REGULATIONS.

SECTION 1. All products of nature, as also those of art and industry, with the exception of arms and ammunition, may be imported into, exported out of, and transported across the whole extent of the territory.

SEC. 2. The importation and exportation of arms and ammunition are subject to the special regulations made with regard thereto.

Other exceptions to the principle laid down in section 1 may temporarily be made in regard to goods to be specified when exceptional circumstances require such, or when regard for sanitation and public safety, either for the whole or for a part of German Southwest Africa, require such measures to be taken.

SEC. 3. Goods imported into the territory, as well as those exported out of it, are duty free in all cases in which the published customs tariff does not fix an import or export duty.

Goods in transit, passing through the territory, may, according to the regulations to be published with regard thereto, be exempted from duty.

SEC. 4. For the payment of customs duty that person is responsible to the Government who, at the time when duty is payable, is in the possession of the goods. All goods on which there is still a customs claim will be considered as being under the control of the customs authorities, and are liable to be held by them as security for the amount of the customs duty, irrespective of the rights of a third party. As long as the duty is not paid they may be retained or confiscated.

## SUPERANNUATION CUSTOMS DUTIES.

SEC. 5. All claims and after claims of customs duties, likewise claims for refund in cases in which duty has been paid in excess, or contrary to customs tariff, become superannuated within three years, reckoned from the date on which the customs duties were payable.

<sup>1</sup> Printed copy transmitted to the Department of State by Consul-General Stowe, of Cape Town.

This term of superannuation does not affect the responsibilities of the customs officials toward the Government, nor does it apply to duties the payment of which has been evaded.

#### ARRANGEMENTS FOR SUPERINTENDENCE AND COLLECTION OF CUSTOMS DUTIES.

**SEC. 6.** The boundaries of the German territory form the customs border. The importation and exportation of goods is only allowed:

1. Seawards through the harbors Luderitzbay, Tsoakhaub mouth and Cape Cross, as also through such places as shall in future be proclaimed.
2. Landwards over such roads leading from the exterior into the territory as form thoroughfares for a considerable traffic with the exterior, and are specially proclaimed as such.

The landing of imported goods arriving by sea, or the shipping of goods to be exported by sea, can only take place with the permission of the customs officials.

In the case of goods imported by sea the master of the vessel must hand in to the custom-house a manifest either in the German or English language, showing the name and nationality of the vessel and of the master and of the port of departure, and giving the following particulars in regard to the goods:

1. Name of the consignee.
2. Customs duties on, description, and the manner of packing of the goods which have to be landed at the port.
3. Nature of the goods, according to their general or commercial names.
4. Gross or net weight, or measure or number of pieces.

**SEC. 7.** The control over the importation and the exportation of goods, as well as the collection of the customs duties, is entrusted to the officers at the customs and police stations. The officials of the same have the right to examine every transport of goods into the territory. Besides these all members of the imperial defense troops, as well as the officials of the imperial local government, are in duty bound to prevent such contraventions of the customs regulations as may come to their notice while engaged in the performance of their duties, and to report the same for closer examination.

#### DECLARATION OF GOODS.

**SEC. 8.** All goods imported into or exported from the territory, whether liable to duty or not, shall be declared by the carrier of such goods at the nearest customs or police station in writing on an official form drawn up in duplicate. The declaration must contain:

1. Name and address of the carrier.
  2. Number, description, and manner of packing of the packages.
  3. The specification of the goods according to their commercial names and the gross weights of the same or their measurement or their number of pieces.
- If a package contains different kinds of goods they must be declared separately as to their description and weight.

The declaration at importation shall furthermore show the country where the goods are imported from and the name and address of the receiver, and at exportation the destination of the goods, as well as the signature of the declarer.

The declarations shall be in the German language and according to German weights and measures, etc., and shall be written distinctly and without erasures. Acceptance of such declarations as do not fulfill these conditions may be refused. The carrier or the consignor of the goods is also at liberty to have the declaration of his goods made out at the cost of a fixed fee by an official of the customs station on his verbal statement.

The consignor or consignee of the goods is held responsible for the correctness of the declaration, even in case the declaration has been completed by others in his place.

#### MODE OF EXAMINATION.

**SEC. 9.** The customs examination is to extend to testing the correctness of the declaration made, especially with regard to number, description, manner of packing of the packages, their contents and weight, as also the number of pieces, or measurement. In case there be no ground for suspicion that a false declaration has been made the customs officials are empowered to content themselves with a partial examination and weighing, or even to entirely refrain from opening the packages.

The handling of the goods at the examination, their loading and unloading on and from the weighing machines, the opening of the packages, etc., must in every case be performed by the person liable to pay the duty, or his representative.

Vide proclamation of 15/3/97, No. 560.



## COLLECTION OF CUSTOMS.

SEC. 10. The payment of customs duties on goods that are reckoned by weight is calculated on the gross weight of the same whenever the customs tariff does not prescribe differently.

If goods the duties on which are prescribed according to their gross weight are imported in coverings which may not be considered as customary for goods imported by sea, or if the same are packed among other goods in a way not customary in trade to evade the customs duties on gross weight, the duties must be paid according to the weight of such goods plus 20 per cent of the amount to be levied. This provision does not affect those goods imported by parcel post.

Gross weight signifies the weight of the goods and the coverings completely packed. The weight of the coverings which are necessary for transport is called tare. Net weight means gross weight less tare.

To ascertain the net weight of liquids the weight of direct coverings (casks, bottles, jars, tin boxes, etc.) is not deducted; neither are those coverings (bottles, paper, string, cardboard, etc.) which are necessary for the direct safety of the goods and which the purchaser usually receives with the same.

It is left to the choice of the parties who are responsible for the payment of the customs duties to deduct the tare from the gross weight of those goods on which the customs duties are paid according to net weight or to have the net weight ascertained by weighing. The customs officials are competent to have the net weight ascertained by weighing if a considerable difference from the fixed rate for tare is found to exist.

If goods liable to duty and goods free of duty, or goods that are subject to different rates of duty, are packed together in one package, then the duty is calculated according to the net weight, which is to be determined by weighing, provided the person in charge of the goods does not specially claim the right to pay duty according to the gross weight and at the highest of the different tariff rates.

The tare is not taken into account, nor is a general allowance made for it.

SEC. 11. The collection of the customs duties takes place according to that rate of tariff which was in force at the time when declaration of the goods was made at the frontier customs office; that is, when imported goods are presented for payment of duties and for their final dispatch, or when goods for export are dispatched at the frontier.

With regard to weight, measurement, etc., of the imported goods, the results ascertained when finally passing the goods form the basis for ascertaining the amount of duty to be paid. If differences occur in weight, etc., between the declaration, or the result of the examination, at the frontier customs office, and the result ascertained at the customs station in the interior, the same are to be discarded, inasmuch as they can be accounted for by natural causes (breakage, drying up, etc.). On goods arriving in a damaged or deteriorated condition either total or partial exemption from duties may be granted on application to the Government, provided such application is supported by certificates from the customs and police stations. The same facilities are granted in regard to goods which are entered but sent out of the country again before they have been handed over for the free disposal in trade.

SEC. 12. The customs duties for imported goods have to be paid at once on entering the country at the nearest customs and police station, and those for exported goods before they cross the border. The duplicate of the declaration bearing the receipt for the amount of import duties paid is to be handed over to the carrier as his authority during the transport until he reaches his destination. The waybills as prescribed in the transport ordinance regulating the traffic in the interior of the territory must, before setting out on the journey, be stamped at the nearest customs or police station. Vide proclamation of 15/10/96.

SEC. 13. As an exception to the requirements of section 12, traders and merchants who own business places in the interior of the territory may be allowed when having beforehand applied to that effect to the Government to pay the customs duties for imported goods not at the frontier, but at some customs station in the interior. In this case the interested parties are held responsible for the proper presentation of the goods in an unchanged condition at the customs station at the place of destination and have to make provision for the prescribed scales and such other appliances for measuring as may be required at the place where the duty is to be paid.

The goods on which payment of duty is to be effected in this manner must, like all others, be declared to at the frontier port of entry, and must on the basis of the declaration be examined with regard to the correctness of the number, description, and manner of packing. The packages are not to be opened unless there is reason to suspect that a false declaration has been made.

A copy of the customs declaration bearing the certificate of examination at the port of entry is then handed to the carrier, and must accompany the transport of

the goods to the place where the customs dues are to be paid, and where the final release of the goods, after determining and collecting the amount of the customs duties is effected by the local customs officials.

For the customs duty paid a receipt is to be made out, which is to show the statements made in the customs declaration, and this receipt must be handed to the carrier as his authority during the further transport to the place of destination.

SEC. 14. Permission to pay the customs duty at some customs station in the interior, instead of doing so at the frontier, may be granted also to persons living in the country, either for once or continually, under the same conditions, provided they give satisfactory security for the payment of the customs, apply previously in writing to the Imperial Government, and declare the goods. The proceedings in dealing with such cases are the same as those described in section 13.

The same concession is granted, without special permission, to members of the imperial defense troops, to members of the office for foreign affairs, to postal officials, to the clubs and canteens of the same, as well as to clergymen, missionaries, and hospital nurses.

Concerning missionaries, vide proclamation of 6/3/97, No. 107.

#### PEDDLERS.

SEC. 15. So-called peddlers, when they import goods for their trading tour directly from abroad, must, after the payment of the customs duties on the frontier, carry with them during the transport of the goods through their trading area the duplicate of the customs declaration bearing the receipt (section 12 of the customs ordinance) as proof of their having paid the duty. If they obtain their goods from the stores within the territory, they must, before setting forth on their trading tour, obtain from the nearest police authorities an official certificate, indorsed on the "waybill of goods liable to duty," to be drawn up separately by the storekeeper, which certificate shall indicate the store at which the goods were purchased. This certificate serves as an authority during the transport. This does not affect the regulations contained in the special ordinances published in regard to peddlers.

#### TREATMENT OF TRAVELERS.

SEC. 16. Travelers who carry with them goods liable to duty need only make a verbal declaration of the same when they are not meant for trade. They also have the liberty to submit to the examination without declaration. In this case they are not held responsible for smuggling dutiable goods, except when they have made special premeditated arrangements calculated to evade the payment of duty.

#### TREATMENT OF GOODS ENTERING AND LEAVING THE COUNTRY BY THE IMPERIAL POST.

SEC. 17. Goods entering or leaving the country by post must, when they are handed in at the post-office for transmission, be provided with a declaration of the contents either in the German, English, or French languages, which shall contain such statements as are prescribed for the parcel-post traffic with the other countries of the International Postal Union. Parcels entering the country by post shall be delivered to the customs station of the place of destination, together with the accompanying declarations, where the addressee or his proxy may receive them after the completion of the examination and upon the payment of duty. Payment of the customs duty on parcels leaving the country is to be effected by the senders before the same are handed over to the post-office.

Letters irrespective of their weight are exempt from duty and from being officially dealt with by the customs.

#### WAREHOUSES.

SEC. 18. In view of promoting the transit trade and the internal traffic, as well as providing for the storage of goods in bond, public warehouses may be erected under special conditions to be imposed by the Government; in the same way permission may be granted, on application, to use private depots as storage for goods under customs bond.

#### TRANSPORT OF GOODS.

SEC. 19. Goods which were exported from German Southwest Africa and are then subsequently returned to the territory are exempt from duty on their reimportation. These goods must be produced with the usual export declaration or waybill bearing the stamps and the appropriate certificate of the customs office at the station where the goods left the country, which declaration is handed to the carrier as his authority

for the purpose of proving his right to reenter the goods duty free. If an export duty is levied on such goods, the amount of the same is to be ascertained and deposited at the frontier exit station. Refund of the deposit is made upon the production of a certificate obtained at the station where the goods reenter the country. Similarly exemption from customs duties may, under special directions to be issued, be granted on foreign goods which can be proved to be in transit through the German territory under special measures of control.

#### HOUSE VISITATIONS AND PERSONAL EXAMINATIONS.

SEC. 20. If there are reasons to suspect any person to be guilty of a contravention of this customs ordinance or of complicity in such a crime by reason of having stored prohibited or dutiable goods, search may be instituted for such goods, and proof demanded that duty has been paid on any dutiable goods that may be found. Such searches may be extended to dwelling houses and persons.

#### OFFICE HOURS.

SEC. 21. The discharging and lading of vessels is permitted between 6 a. m. and 6 p. m.

The passing through the customs offices of goods exported by sea or entering the country through the harbors is permitted on week days from 8 to 12 a. m. and from 3 to 5 p. m.; on Sundays and holidays from 9 to 10 a. m.

For office hours for customs stations in the interior and the offices of the different district authorities, vide procl. of 15/3, '97, No. 560.

For office hours at Lüderitz Bay, vide procl. of 24/5, '97, No. 3237.

The office hours are published by posting up notices at the customs stations. Discharging and lading of vessels as well as the clearance of goods at other hours of the day than the fixed ones shall, when desired in urgent cases such as the clearance of steamers, be effected at any time during the day or night, on payment of a fee which for each term of six hours or any part thereof amounts to 6 marks for the head official of the station and 3 marks for each of the subofficials intrusted with the clearance of the goods and for each of the policemen specially retained on duty.

The crossing of the frontier with dutiable goods on roads proclaimed as open for the entry of such goods is allowed at all hours of day and night. The clearance of goods entering or leaving the country overland must take place between 6 a. m. and 6 p. m. In urgent cases the chief of the station has the right to allow the clearance of goods coming in from upcountry to take place during the night. For this the applicant has to pay the same fee as for the clearance, before or after office hours, of goods entering or leaving the country by sea. For clearances which have upon application been made within office hours not at the office itself, but at a distance from it (at private residences, stores, etc.), a fee is due amounting to 1.50 marks for the head official of the station, and 1 mark for every other person attending the clearance, the said fee being payable for each hour, or part of an hour, during which these persons are so engaged.

#### REGULATIONS FOR PUNISHMENT.

SEC. 22. Whoever undertakes to import into the protectorate articles, the importation of which is prohibited, or only allowed upon fulfillment of certain prescribed conditions, shall be guilty of importing contraband goods, and shall, in as far as special regulations do not fix higher penalties, be punished with the confiscation of the articles in question, and in addition to this with a fine not exceeding twice the value of the said goods, or in case such value is below 30 marks, with a fine equal to that sum. In case of inability to pay the fine, imprisonment, the term of which shall not exceed three months, is inflicted.

SEC. 23. Any person attempting to evade import or export duty shall be guilty of smuggling, and shall thereby incur the seizure of the articles relative to which the crime has been committed, and shall at the same time pay a fine equal to four times the amount of duty he attempted to evade. The duty is to be paid in addition to these penalties.

In all cases in which the seizure of contraband or smuggled articles can no longer be effected, or in which the value of successfully smuggled articles and the duty payable thereon can not afterwards on discovery of the crime be ascertained, and in which consequently the determination of the fines and actual seizure are impossible, the payment of a fine of from 30 to 10,000 marks is to be exacted.

In case of inability to pay the fine, imprisonment shall be enforced as provided in section 22.

SEC. 24. The act of importing contraband goods will be regarded as accomplished when forbidden articles, or articles the importation of which is subject to obtaining a certain permit, are either not at all or wrongly declared, or concealed at

the customs examination. If, however, forbidden articles have been duly declared at the import station the importer shall be allowed to send them out of the country again; but if he fails to do this they shall be confiscated or destroyed at his expense.

SEC. 25. The act of smuggling will be regarded as accomplished—

(1) When dutiable goods are imported or exported, contrary to the provisions of this ordinance, either through other places than those designated for importation and exportation, or without the permission of the competent customs officials, or are loaded or unloaded at other places than those designated for that purpose.

(2) When dutiable goods are knowingly, either not declared at all at the custom-house, or declared wrongly, or in such a way that they would appear to be liable to a duty lower than the actual.

(3) When dutiable goods are either secreted or concealed at the customs examination.

(4) When dutiable goods which are under the control of the customs are disposed of as if no such control existed.

SEC. 26. When, for the purpose of evading, at import or export, the prohibitions or the other regulations of this customs ordinance prohibited or dutiable goods are concealed in hidden receptacles or otherwise in a premeditated manner so as to make detection difficult, the penalties of sections 22 and 23 shall be increased by one-half.

When the person accused of importing contraband goods or of smuggling is able to furnish credible evidence that he has committed the offense unintentionally, such person shall be punished with the infliction of an ordinary fine as provided in section 28 of this ordinance.

SEC. 27. In cases in which, after a previous conviction, the crime of importing contraband goods or of smuggling is repeated, the fines as provided in sections 22 and 23 shall be doubled and the goods in respect to which the crime has been committed confiscated. In case of a second and every further repetition of the crime the fine shall be quadrupled. No increase in the penalty shall, however, take place when three years have elapsed since the time when the imprisonment or fine inflicted for the crime last committed has either been suffered or remitted.

The principles regulating the punishment of attempt and complicity are governed by the provisions of the penal code of the German Empire.

Tradesmen, companies, and those persons who have permission to pay the customs duties, not at the frontier, but at some customs station in the interior, are responsible for their agents, members of their family, and servants, and also for the carrier in regard to the payment of customs duties, fines, and costs in courts of law cases, in which the same have been condemned on account of violating the customs regulations which they had to observe while executing the mission for which they were for once or continually engaged. The Government reserves the right, if the fine may not be recovered from the convicted, to collect it from the responsible party or to take the decision of the court of law to have the offender imprisoned instead of his paying a fine.

If the responsible parties are able to prove that the violation of the customs regulations had taken place without their intention, they are only responsible for the customs duties.

SEC. 28. All other contraventions of this ordinance and of the regulations published for its application are, except where punishment for importing contraband goods or smuggling is specially provided for, to be met by an ordinary fine of from 1 to 150 marks.

SEC. 29. In as far as cases of smuggling of goods are concerned, the above punishments may be imposed and carried out by the officials of customs and police stations, provided the amount of the imposed penalty including that of the value of the confiscated goods does not exceed 300 marks, and provided also that the offender elects to acquiesce in the imposed punishment.

In all other cases the magistrates of the districts, or the officials specially appointed by the imperial governor, are competent to administer the infliction and enforcement of fines.

Against the decision of these officials the convicted party may appeal within three months to the Government.

The costs of the proceedings shall be borne by the losing party. The official who has inflicted the punishment shall be informed in good time should an appeal be entered against his decision.

Instead of having recourse to the Government the accused has the right of claiming decision by a court of justice. Sentences entailing imprisonment are pronounced and enforced only by the courts of law.

The punishment is governed by the regulations of the criminal process ordinance for the German Empire.

SEC. 30. Bribing and insulting the authorities or officials intrusted with the control of customs will be punished according to the provisions of the penal code of the German Empire.

SEC. 31. Against the decisions of customs officers with regard to the tariff, or questions as to the levying of duty, the party concerned has the right, within three months, to appeal to the Government. The appeal has no suspensory effect.

SEC. 32. Ignorance of the provisions of this ordinance, and of the regulations published in connection therewith, shall not be accepted as a valid plea on the part of anyone, not even foreigners.

SEC. 33. The crimes of importing contraband goods and smuggling (sections 22 and 23) superannuate in three years, ordinary contraventions of this ordinance (section 28) in one year, reckoned from the date on which they were committed.

Claims to payment of duties fraudulently left unpaid superannuate in five years.

SEC. 34. This ordinance is to take effect from the 1st December, 1896.

Windhoek, { October 10, 1896.  
                  { June 1, 1898.

For the imperial government.

V. LINDEQUIST.

*Customs tariff which entered into force on June 1, 1898.*

Tariff No.	Description of goods.	Units.	Rate of customs tariff.		Authorized allowance for goods packed in cases or casks.
			Marks.	United States equivalents.	
A.—Import duties.					
1	Beer of all kinds .....	Kilograms, gross ..	0.06	\$0.014	Per cent.
2	Hats and caps:				
	(a) Men's hats of cloth and ladies' hats, trimmed .....	Each .....	1.00	.238	
	(b) Children's hats, straw, and ladies' hats, untrimmed, and caps .....	.....do .....	.50	.119	
3	Coffee and cocoa .....	Kilograms, gross ..	.20	.0476	
4	Preserves and all kinds of provisions:				
	(a) Rusk, dry bread, macaroni, and vermicelli .....	.....do .....	Free.		
	(b) Salted or smoked beef; sausages of all kinds; beef and mutton, in tins, preserved unmixed (corned beef, mutton); vegetables, dry or preserved unmixed; dried fruit, butter, cooking fat, comestible oils, and salted fish in casks or baskets .....	Kilograms, gross ..	.10	.0238	
	(c) All other kinds of preserves and provisions in boxes, bottles, or jars; biscuits prepared with sugar, butter, fats, or lard; confectionery and sweets .....	.....do .....	.20	.0476	
5	Mineral waters, artificial or natural .....		Free.		
6	Lamp oils and candles:				
	(a) Petroleum and other lamp oils. Remark.—The iron and tin boxes and bottles in which petroleum and oils are imported shall be included in the net weight .....	Kilograms, net .....	.05	.0119	10
	(b) Candles of wax or stearin .....	.....do .....	.10	.0238	10
7	Ammunition and explosives:				
	(a) All kinds of cartridges .....	Kilograms, gross ..	.20	.0476	
	(b) Gunpowder and percussion caps .....	.....do .....	1.00	.231	
	(c) Shot and lead .....	.....do .....	.10	.0238	
	(d) Dynamite and other explosives .....	.....do .....	Free.		
8	Goods of leather and saddlery:				
	(a) Shoes for children and slippers .....	Pair .....	.50	.119	
	(b) Top boots .....	.....do .....	2.00	.476	
	(c) All other kinds of shoes and boots .....	.....do .....	1.00	.238	
	(d) All other goods of leather and saddlery .....	Kilograms, net .....	1.00	.238	20
9	Soap and perfumery:				
	(a) Common washing soap .....	.....do .....	.05	.0119	10
	(b) Perfumed soap .....	.....do .....	.10	.0238	10

Customs tariff which entered into force on June 1, 1898—Continued.

Tariff No.	Description of goods.	Units.	Marks.	Rate of customs tariff. United States equivalents.	Authorized allowance for goods packed in cases or casks.  Per cent.
A.—Import duties—Continued.					
9	Soap and perfumery—Continued. (c) Pomatum and perfumed oils, as well as all kinds of perfumery. Remark.—The cardboard, paper coverings, etc., and bottles in which these goods are imported shall be included in the net weight.	Kilograms, net....	.20	\$0.0476	20
10	Spirituuous liquors: (a) All kinds of potable spirits below 80 per cent of alcohol according to Trailes, as well as the preparation of alcoholic essences for liquors. Remark.—In calculating the contents by liter of bottles, jars, etc., every remaining part of one-tenth of a liter is reckoned as a full tenth, and the contents of a case, etc., shall be calculated accordingly. (b) Spirits with more than 80 per cent alcohol. (c) Spirits for burning and in connection with industries (carpenters, manufacturers of furniture, etc.) and for scientific purposes, when proved to be imported for the use of the importer only, on application to the Government. (d) Alcoholic tinctures for medicinal purposes.	Liter ..... .....do .....	2.00 2.50 Free. Free.	.0476 .575  	
11	Matches (all kinds) .....	Kilograms, gross..	.50	.119	
12	Tobacco and cigars: (a) Cigars and cigarettes..... Remark.—The small wooden and tin boxes in which the cigars and cigarettes are packed, and which are handed over to the buyer, shall be included in the net weight. (b) Cake tobacco .....	Kilograms, net.... Kilograms, gross..	2.00 2.00	.476 .476	20
	(c) Tobacco, leaf, raw and cut smoking tobacco, as well as all kinds of chewing tobacco and snuff.	Kilograms, net....	1.50	.357	20
13	Salt .....	Kilograms, gross..	.02	.0048	
14	Tea: (a) Bush tea .....	do .....	.40	.0852	
	(b) Tea for medicinal purposes (pectoral tea, camomile, etc.).		Free.		
	(c) All other kinds of tea .....	Kilograms, gross..	.75	.1785	
15	Arms: (a) All kinds of single and double-barreled breech-loading guns, with the exception of the Teeshin gun. (b) Treble-barreled guns .....	Each ..... .....do .....	20.00 25.00	4.76 5.95	
	(c) Teeshins and muzzle-loading guns, and other shooting and stabbing arms.	.....do .....	5.00	1.19	
	(d) Single and double barrels.....	.....do .....	20.00	4.76	
	(e) Treble barrels .....	.....do .....	25.00	5.95	
16	Wines: (a) Red, white and other wines, with the exception of sparkling wines. (b) Sparkling wines of all kinds (champagne, etc.)	Kilograms, gross .. .....do .....	.15 .30	.0357 .0714	

*Customs tariff which entered into force on June 1, 1898—Continued.*

Tariff No.	Description of goods.	Units.	Rate of customs tariff.		Authorized allowance for goods packed in cases or casks.
			Marks.	United States equivalents.	
A.—Import duties—Continued.					
17	Textile fabrics:				Per cent.
	(a) Silk and half-silk stuffs and goods.	Kilograms, net....	3.00	\$0.714	
	(b) Articles of wearing apparel, with the exception of those made of silk, half-silk, and corduroy.	.....do .....	1.50	.357	
	(c) Corduroy and wearing apparel made of corduroy, as well as ready made shirts, body-linen and underclothing of woven and knitted materials.	.....do .....	1.00	.238	
	(d) Canvas for tarpaulins and tents.	.....do .....	Free.		
	(e) All other kinds of textile fabrics.	Kilograms, net....	.80	.1904	
18	Sugar, unrefined and refined ..... All other goods not mentioned in the foregoing list of iron, wood, glass, clay, porcelain, gum, caoutchouc, paper, cardboard, straw, bark, copper, tin, zinc, precious metals, etc., are, according to "Section 8" of the customs ordinance, free.	Kilograms, gross..	.10	.0228	
B.—Export duties.					
1	Guano (all kinds):				
	(a) When exported in ships fully laden with guano or which are laden with more than three-fourths of their registered tonnage, for each registered ton or part thereof, according to the certificate of registry.	Registered ton....	22.50	5.35	
	(b) When exported in ships which are only laden with guano, not exceeding three-fourths of their registered tonnage, as well as when exported by land.	100 kilograms.....	1.50	.357	
	Remark.—When exported in ships and the ton is reckoned according to measurement or weight of each ton or part thereof, 15 marks, or 100 kilograms, 1.50 marks.				
2	Sealskins (all kinds).....	Each .....	1.00	.238	
3	Ostrich feathers, dressed or undressed	Kilograms, net....	2.00	.476	

**ORDINANCE CONCERNING THE IMPORTATION OF FIREARMS AND AMMUNITION.**

In pursuance of section 11 of the law dated March 15, 1888, concerning the administration of justice in German protectorates, it is ordered as follows for the whole extent of Southwest Africa.

§ 1. The imperial administration is alone authorized to import and deal in firearms, ammunition and gunpowder, of every description whatever.

§ 2. The authorization to import firearms or ammunition may be granted to non-natives for their personal use, subject to a permit in writing being issued by a competent district administration, provided they offer sufficient guarantee that such arms and ammunition shall not be sold or disposed of to third parties.

§ 3. No permit is required for officials of the imperial administration or for officers and Europeans connected with the protectorate troop for the purpose of importing firearms intended for their personal use or forming part of their equipment.

§ 4. The sanction of the authorities is required for any cession of arms or ammunition granted either to nonnatives or natives by way of sale, exchange, donation, or otherwise.

§ 5. The authorization issued by the imperial administration to import any kind of firearms shall not dispense with the obligation to pay in each case the import duty provided.

§ 6. Any firearm imported but not destined to the equipment of persons mentioned in section 3 must be stamped and entered in a register kept by the police authority.

§ 7. In virtue of the entry a permit shall be issued to the bearer stating that the arm has been stamped, and the name of the person authorized to carry same.

The permit shall be valid for a term of five years from the date of issue and may subsequently be renewed.

Any bearer of a firearm is bound to have his permit on him and on requisition to exhibit the same to police officers.

In case of proved abuse the permit may be withdrawn either indefinitely or for any specified time.

§ 8. A fee of 5 marks shall be collected for every permit first issued and 3 marks (71.4 cents) for each renewal thereof. In case of loss of a permit another may be issued on payment of a fee of 1 mark.

§ 9. The officials of the imperial administration, as well as persons forming part of the protectorate troop, must, for firearms not belonging to their armament, likewise be provided with a permit and pay the fees prescribed.

§ 10. Any person already in possession of firearms must, within three months at the least, computed from the day of the coming into effect of the present ordinance, apply to the police authorities for the purpose of having the arm stamped and permit issued, both which will be effected free of charge.

On the termination of this period and up to the expiration of three subsequent months, the stamping of the arm and issue of the permit shall be subject to the fee of 5 marks provided in section 8. Should, after such last-mentioned delay, unstamped arms still be found in the possession of whites or natives, the penalties provided in section 13 shall attach.

The above-mentioned periods may, for good reasons and for certain parts of the protectorate, be extended by ordinance of the administrator.

§ 11. Indigenous captains shall, by their annual salary, guarantee the observance of the present ordinance by subjects of their tribe, as well as the execution of the penalties thereby provided.

§ 12. An ordinance of the imperial administrator shall determine the official place for sale of arms and ammunition; said administrator shall likewise establish the necessary regulations for the execution of the ordinance.

§ 13. Contraventions to the present ordinance shall, provided that no heavier penalty be enacted by penal law, be liable to a maximum imprisonment of three months and to a fine up to 5,000 marks, or to only one of these penalties. All firearms, ammunition and gunpowder, causing the offense, shall be liable to forfeiture.

§ 14. The present ordinance shall enter into force on January 1, 1898.

WINDHOEK, *March 29, 1897.*

#### EXPORT DUTIES APPLICABLE TO BOVINE, OVINE, AND CAPRINE ANIMALS.

[Kolonialblatt, 1899, p. 3.]

In virtue of an ordinance of October 20, 1898, the export tariff is completed by the following items:

	Units.	Marks.	United States equivalent.
Bovine animals, of whatever age and kind.....	Head.....	69	\$14. 28
Small cattle (sheep and goats).....	do.....	10	2. 38

The exportation of cattle from the Protectorate to Walvisch Bay shall temporarily be exempt from duty.

### 3. TOGOLAND.

ARTICLE 1. The German possessions on the gold and slave coasts and the British possessions on the same coasts lying to the east of the river Valto shall form a single customs territory, without any intervening customs barrier, in such manner that one and the same rate of customs duty shall be levied within them, and that goods having paid customs duty in the one territory may be imported into the other without additional payment.



ART. 2. Goods imported into the joint customs territory are liable to the following rates of duty:

Gin, brandy, rum, liqueurs, etc.....	per liter..	\$. 0524
Tobacco.....	per kilo..	.119
Powder.....	per pound..	.119
Firearms.....	each..	.476

All other articles not exempt from duty, 4 per cent ad valorem.

#### ARTICLES FREE OF DUTY.

Anchors and chains, drugs and medicines, bellows, brooms, bedding; bitters, not sweetened or mixed with spirits; blue indigo; books, newspapers, and other printed matter; brushes and combs, chemicals, steam launches, drain pipes, ironware for cooking purposes, paints, flints, filters, flags, fresh meats, poultry, pocketbooks and purses, safes and cash boxes, pictures; coined money, legally current; glassware, bells, gravestones, india rubber tools, charcoal; wooden ware, excluding building materials and furniture, millinery, quicksilver, trunks, handbags and dressing cases, beef and pork, oars, bags and sacks, coffins, salt, seeds, acids, shea butter, umbrellas, stationery, canvas, trays, mirrors, toys, spirits rendered unfit for drinking, embroidery; surgical, musical, and scientific instruments; jewelry, calabashes, chalk, chains, passengers' personal clothing, buttons, coals, confectionery, cork wood, lamps, agricultural and gardening implements, empty demijohns, candles, machines for mining and agriculture, masts, mats, mineral waters, grindstones, showcards, needlework, sewing materials; oil, illuminating oils excepted; pitch, tar, horses, mules, asses, harness, plants, photographic apparatus and materials, tarpaulins, matches, straw goods, chairs, molasses, tallow, clocks, watches, educational appliances (imported with official authority), velocipedes, cattle, scales, carriages, carts, oakum, shoe blacking, goats, sheep, articles for use of government officials; coopers' staves, including casks, puncheons, shorts, hoops, and rivets, or hooks required for making them up.

#### IMPORTS PROHIBITED.

Breech-loading guns of all kinds and ammunition for the same.

### KONGO FREE STATE.

#### IMPORT AND EXPORT TARIFFS.

##### IMPORT DUTIES.<sup>1</sup>

##### REGULATIONS FOR COLLECTION.

The secretary of state for the finance department, in virtue of the decree of the King-Sovereign, dated April 9, 1892, authorizing the collection of import duties in the Kongo Free State and directing the secretary of state for the finance department to prescribe the necessary regulations for the collection of such duties, decrees:

#### CHAPTER I.—*Goods subject to duty.*

ARTICLE 1. In execution of the decree of the King-Sovereign, dated April 9, 1892, the following goods, whatever be their origin, imported into the Kongo Free State, shall be subject to the import duties stipulated in the following tariff:

- (1) Arms, ammunition, gunpowder, salt, 10 per cent ad valorem.
- (2) Spirits, 15 francs per hectoliter at 50° of the centesimal alcoholometer.<sup>2</sup>
- (3) All other kinds of goods, 6 per cent ad valorem.

The following articles are exempt from import duties:

- (1) Ships and boats, steam engines, machinery, and implements used for industrial and agricultural purposes, and industrial and agricultural tools, during a period of four years from the date on which this tariff enters into force.
- (2) Locomotives, railway wagons, and materials during the period employed in the construction of lines and until the day they are opened for traffic.
- (3) Scientific and astronomical instruments, also articles used for purposes of religion; wearing apparel and baggage for the personal use of travelers and of persons intending to reside in the territory of the State.
- (4) Live animals of all kinds.
- (5) Seeds for agricultural purposes.

<sup>1</sup> From special consular report, 1899, Tariffs in Foreign Countries, corrected to April, 1900.

<sup>2</sup> By a decree dated October 15, 1898, the importation and sale of distilled alcoholic beverages is prohibited.

ART. 2. All goods arriving in the territory of the Free State shall be considered as of foreign origin and, as such, subject to the tariff and the provisions of the present decree, unless it be ascertained to the satisfaction of the administration that they are the produce of the said territory, or that duty had been paid on such goods on their first importation into the Free State.

#### CHAPTER II.—*Ordinary importations.*

ART. 3. Importation can only be effected at places where offices for the collection of import duties are established.

ART. 4. The importer must remit to the collector at the office of importation a detailed declaration of the imported goods. (Annex I, Finance, Form No. 125.) This declaration must indicate:

(1) The country of origin of the goods, and, when the importation is made by sea, the name, nationality, and port of departure of the vessel.

(2) The kind, number, marks, and numbers of the imported packages.

(3) The kind of goods contained in such packages, or for goods shipped in bulk, the weight or measure of the goods, their value, when dutiable ad valorem, and the locality or factory to which they are destined.

(4) All other details necessary for the final liquidation of the import duties and for facilitating the examination of the goods by the employees; and when treating of spirits the alcoholic strength thereof in centesimal degrees.

The value to be declared for goods dutiable ad valorem is the value at the place of origin or manufacture, increased by the charges for freight, insurance, and commission incurred on the goods up to their arrival at one of the ports of the Free State open to importation.

When goods are imported at an office situated east of Matadi the value to be declared shall be that which would have been declared had Matadi been the port of importation.

The value to be declared does not include the value of the packages, which, as a general rule, are considered as not possessing any market value independently of the value of the goods they contain.

Should the administration consider that the packages can be used for purposes other than the transportation of goods it shall be authorized to exact the declaration of their value, in view of levying duty thereon.

ART. 5. Sacks containing mails shall be exempt from customs examination and may be immediately landed, provided that they be closed and sealed by a foreign postal agency and remitted to the agents of the postal administration of the Congo Free State.

#### CHAPTER III.—*Importation by water.*

ART. 6. Vessels arriving from abroad must, before touching at any other point of the territory of the Free State, directly enter a sea or river port where an office for the collection of import duties is established.

The governor-general may make exceptions to this provision should special circumstances render this necessary.

ART. 7. On arrival of the vessel at the first office of entry the captain or master shall remit a written declaration to the collector, in compliance with article 4, in which all the goods on board that are destined to be imported into the Congo Free State must be entered. He may, provided all the goods be declared, either enter all these goods in one sole declaration or make separate declarations. Separate declarations must, however, be made out for goods intended for transit, for warehousing, or for those destined to a port of discharge other than that of entry.

ART. 8. The declarations may be signed and remitted by the consignee or owner of the goods in lieu of the captain or master.

ART. 9. On receipt of the declaration the collector shall issue to the declarer an import permission. (Annex II, Finance, Form No. 126.) With exception of the stipulations contained in article 11, the discharge can only be commenced after the issue of the said permission. It must be effected in the presence of the agents charged by the collector to examine the goods, and, when necessary, to supervise their storage in the warehouse.

ART. 10. When the goods are destined to a port other than that of first entry, and when at the port of destination there is a customs office, the examination of the goods declared at the first office shall be postponed until their arrival at the place of destination, necessary precautionary measures being taken by the collector; and the customs agents may at any time, should they suspect fraud, temporarily discharge and examine all or part of the cargo before its arrival.

ART. 11. When, for importations by sea, the interested party is not in possession of the necessary data enabling him to make, within twenty-four hours after arrival

of the vessel or boat at the first office of entry, a definitive declaration containing all the indications prescribed by article 4, he may obtain from the collector permission to discharge all or part of the cargo under the supervision of customs agents, thus permitting him to examine the goods and give in his declaration all necessary details. This permission to discharge is granted on a provisional declaration remitted in duplicate by the interested party. This declaration must give, according to the ship's papers and other documents that the importer may have at his disposal, the kind, number, marks, and numbers of packages, and also, as approximately as possible, the kind and quantity of the goods. (Annex III, Finance, Form No. 127.) The permission to discharge shall indicate the time in which the goods must be definitely declared. Until such declaration the interested party must comply with the precautionary measures prescribed by the collector. As regards goods destined to another port of discharge as prescribed in article 10, their conveyance to the port of destination may be effected in virtue of one of the copies of the provisional declaration, visé for this purpose by the collector of the first office. This declaration is remitted to the collector at the place of destination, who shall, in conformity to the preceding provisions, note thereon the permission to discharge.

ART. 12. When, for importations by sea, goods are to be conveyed from the Lower Kongo to Stanley Pool or farther, and when such goods are inclosed in packages made specially for this transportation, they shall, as a general rule, and unless fraud be suspected, be only submitted to a summary examination, without unpacking, at the port of discharge in the Lower Kongo. The said goods shall, when the import permission has been issued, be forwarded to the office at Stanley Pool, where they shall be submitted to an examination in detail. The conveyance from the port of discharge to the said office shall be effected within the time prescribed and in compliance with the precautionary measures and under such supervision as may be considered necessary for the prevention of fraud. Should the collector at the port of discharge deem it necessary, the interested party shall furnish bond for any additional import duties that might accrue on goods in case it be ascertained, on their examination in detail, that the declaration is erroneous.

ART. 13. When, on entry by sea, a vessel carries goods destined to a foreign port, which goods are not to be discharged in the territory of the Free State, the master, upon his arrival, must notify the fact to the collector and must submit to the supervisory measures stipulated in article 10 of the regulations of March 25, 1886, relating to the collection of export duties. The same rule is applicable to ship's stores.

#### CHAPTER IV.—*Importation by land.*

ART. 14. No merchandise may be imported by land, save any exception authorized by the local collector, on roads other than those indicated as open for importation. The goods must proceed direct by such roads to the office intrusted with the collection of the import duties.

ART. 15. On arrival of the goods at the office the person who effects or directs the transport shall furnish the collector with the detailed declaration prescribed by article 4. Separate declarations must be remitted for goods in transit, should there be any.

ART. 16. Before the goods can proceed any farther a permit for importation, issued by the collector, is required. The goods must also have been examined by the officials intrusted with this formality.

#### CHAPTER V.—*Goods declared for consumption.*

ART. 17. All goods which the importer has not expressly declared for transit or for storage in a special warehouse shall be considered as definitely intended for consumption.

ART. 18. The import duties on goods declared for consumption shall be levied according to the indications given in the detailed declaration prescribed by article 4.

Such duties must be paid at the time the declaration is remitted and the collector shall, before the goods are examined by the employees, sign a receipt therefor on the import permission.

The employees have the faculty to exact the production of invoices for goods dutiable ad valorem, but they need not accept as true the value given therein.

When everything has been found in order at the examination, the collector will place the goods at the disposal of the importer by signing the declaration printed on the back of the import permission. Should irregularities have been detected, the goods will be detained until the payment of the duties due on the undeclared goods has been effected and, as the case may be, after payment of the fines mentioned in Chapter XII of the present regulations.

CHAPTER VI.—*Transit.*

ART. 19. Goods passing in transit through the territory of the Free State shall be exempt from import duties, but the importer must, unless the collector applies the provisions of the second paragraph of article 39, furnish bond for the duties due on the goods, should such goods not be exported. This bond must be furnished at the moment of remitting the detailed declaration prescribed by article 4 and before the import permission is granted.

ART. 20. The import permission must indicate by what roads the goods are to be conveyed to the foreign territory. It shall indicate the time within which the reshipment must be effected and also the time granted for the production of the documents mentioned in article 22. The goods can not leave the office of importation until the customs agents have verified that they agree with the indications given in the declaration.

ART. 21. If, through unforeseen circumstances, the interested party is obliged, during the conveyance of the goods, to export the same by a road other than that indicated, he shall immediately make a note to that effect on the documents, stating the new road he has followed, which note he must sign, and he must report the fact to the nearest customs office and to the office who issued the import permission.

ART. 22. When the reexportation of goods has taken place the interested party may obtain restitution of the bond furnished, and he shall be released from all obligations toward the State on remittance to the collector who has granted the importation permit of the official receipts or certificates issued by the foreign authorities, certifying that the goods in question have been regularly imported into the country of destination. Should the said documents not be forthcoming within the time prescribed the interested party shall be considered as having relinquished the transit, and the duties shall be definitely due to the State.

ART. 23. The administration may affix lead seals, seals, or special marks on goods shipped in transit, thus permitting identification thereof during conveyance. The interested parties must preserve intact the lead seals, seals, or special marks, and must allow any agent of the State to examine the same. The administration may also prescribe measures for the supervision and control of the goods at the office nearest the frontier through which the reexportation is to take place.

CHAPTER VII.—*Warehouses.*

ART. 24. Warehouses are places of deposit in which importers may store, for a period not exceeding one year, goods imported by sea, the importer having the faculty within the said time of declaring the goods either for consumption or for transit. The import duties on goods declared for consumption are not due until such goods leave the warehouse. Warehouses are either public—i. e., established by the State and open for the deposit of goods belonging to any importer—or private, i. e., established by merchants for depositing their own goods.

ART. 25. Public warehouses will be established in ports open to importation whenever such warehouses shall be considered necessary. The charges for storage shall be established by special decree. Goods deposited in public warehouses shall be taken, stowed, and classed by depositors according to the indications furnished by the employees of the administration. These latter shall keep a register of deposited goods showing the charges for storage due by each depositor. (Annex IV, Finance, Form No. 128.) At the end of every three months the collector shall notify the depositor of the amount due for storage charges. (Annex V, Finance, Form No. 129.)

ART. 26. Every importer has the right, in ports where there is an office for collection, to own a special warehouse, on condition that the premises offer every necessary guaranty against fraud, that such premises be situated near the place where imported goods are discharged, and that the consent of the director of finance be obtained before the deposit of any goods. Special warehouses must be furnished with two locks, one of which shall be fitted, at the expense of the proprietor, by the administration, which shall have the right of changing it whenever it is deemed proper. The key of this latter lock shall remain in possession of the collector, in such manner that no operation can be effected without the intervention of a customs employee.

ART. 27. No goods can be deposited in a warehouse unless a detailed declaration, drawn up conformably to the prescriptions given in article 4, be made out, and in virtue of a permit issued by the collector allowing the importation of such goods. Goods shall be examined by the employees superintending the storage thereof. The examination of goods may be deferred until the time of storage, if the warehouse is constructed and managed in such a manner that no possible doubt can be entertained of goods being removed during the transport or that no confusion can take place between examined goods and those to be examined.

The goods mentioned in article 12 may, under the same conditions and within a reasonable time, be warehoused until their expedition to the Upper Kongo; such goods shall, however, be subject to a summary examination, but shall not be unpacked.

ART. 28. No goods can be withdrawn from a warehouse unless the interested party has previously remitted to the collector a detailed declaration, conformably to article 4, stating that such goods are to be cleared either for consumption or for transit. On receipt of this declaration the collector shall issue an import permit either for consumption or for transit; this permit will allow the withdrawal of the goods and will fix the hour when such withdrawal is to be effected. The withdrawal must take place in the presence of the customs officials, and the formalities connected therewith will be the same as if the goods had arrived directly from abroad.

ART. 29. The merchant who owns a private warehouse shall keep, in the mode prescribed by the administration, a register of the warehoused goods. (Annex VI, Finance, Form No. 128 bis.) This account must be kept according to the provisions of article 12 of the regulations for the collection of export duties, of March 25, 1886. The agents of the administration have always the right to count warehoused goods and to compare the same with the number entered in the said register as well as to verify the agreement of the entries with the documents delivered for the warehousing and for the withdrawal of such goods. Duty must be immediately paid on goods which are proved to be missing without prejudice to any penalty that may be incurred.

ART. 30. Goods must in public or private warehouses be furnished with labels and arranged in such manner that the documents relating to their deposit may be easily traced. (Annex VII, Finance, Form No. 130.)

ART. 31. Goods deposited in public or private warehouses may be unpacked, sorted, and repacked on condition that notice thereof be given to the collector, who will appoint one or more officials to superintend the operation; the new packages must be declared in the proper documents as if freshly deposited, the labels affixed to the goods being modified according to the instructions of the collector.

ART. 32. Magazines serving as warehouses can only contain goods placed under the regulations relating to storage. Any goods that may be discovered in a private warehouse without an entry certificate establishing the presence thereof shall be entered by the employees of the administration in the register of stored goods.

ART. 33. The import duties to be eventually levied on goods stored in private warehouses must, unless the collector accords the dispensation provided for in the second paragraph of article 39 of the regulations on import duties, be guaranteed by bond from the time of entry to the time of withdrawal.

ART. 34. Goods which are dangerous or insalubrious or whose proximity may be injurious to other goods shall not be admitted in public warehouses; this shall likewise apply to goods of bulky dimension.

ART. 35. Arms, gunpowder, and ammunition can only be deposited in the special warehouses prescribed in Article IV of the general act of the Brussels conference; the dispositions of the present regulations shall, however, be applicable to arms and ammunition in everything relating to the payment of duties.

ART. 36. Depositors are responsible for the preservation of their goods. The administration is not responsible in any manner for stored goods.

ART. 37. Merchants and others shall be held responsible for any action or misdemeanor that may be committed in a warehouse by their workmen. The person who introduces workmen in a warehouse is bound to keep them under surveillance, and he shall not leave them as long as the work is being carried on.

ART. 38. The collector may allow, by means of a written permission, that samples of stored goods be withdrawn. (Annex VIII, Finance, Form No. 131.)

#### CHAPTER VIII.—*Guaranties.*

ART. 39. Bond, whenever exacted, must be furnished in currency at the office of the collector issuing the documents relating thereto. The collector need not exact bond when he judges that the duties are sufficiently guaranteed by the solvency of the interested party. This disposition may at all times be revoked by the collector. It shall be immediately revoked if, on part of the duties becoming leviable, the part due be not paid to the collector on first request.

#### CHAPTER IX.—*Coasting trade and transportation in the interior.*

ART. 40. Duty-paid goods which are being conveyed to factories situated on the seacoast, or at a distance of less than 10 kilometers from the Kongo, or the boundary rivers and lakes, or land frontiers must be accompanied either by the import permit bearing receipt for the duties or by an extract from this permit

delivered by the collector. (Annex IX, Finance, Form No. 132.) The directors of said factories shall keep a register of goods received. Both those arriving and those leaving the factory must be entered therein with indication of the permits relating thereto. (Annex X, Finance, Form No. 133.) This register must be kept according to the provisions of article 12 of the regulations for the collection of export duties of March 25, 1886. The duties must be immediately paid on nonregistered goods found in the warehouse without prejudice to any penalty that may be incurred. The governor-general may dispense merchants from complying with the formalities prescribed by the second paragraph of the present article when in the region or locality designated by him he should not deem it necessary for the suppression of fraud.

#### CHAPTER X.—*Undeclared and abandoned goods.*

ART. 41. Goods legally imported for which the declaration of entry has not been made in the prescribed manner, either because the consignee refuses to receive them or for any other cause, shall be deposited in a warehouse of the State, and may within the six months following their importation be claimed by those entitled to do so. At the expiration of this time such goods may be sold by the finance administration at the risk of the interested party. Goods subject to speedy deterioration or the preservation of which would cause inconvenience, either on account of their nature or of their volume, may be sold before the six months have expired.

ART. 42. If the interested parties claim the goods before the sale they shall be delivered up to them on payment of duties, storage rent, and other charges fixed by the director of finance, or in his absence by the comptroller or collector of taxes. Should the goods have been sold the proceeds of the sale shall be kept by the collector for the period of one year at the disposal of the interested parties, who may, after deduction of the import duties and of 20 per cent for storage, sale, and all other charges, obtain payment of the balance. Moneys not claimed before the expiration of one year shall definitely be forfeited to the State.

#### CHAPTER XI.—*Preemption.*

ART. 43. If the verifying agents consider that goods paying duty ad valorem, declared conformably to article 4 have been undervalued, they shall be empowered to preempt the same, i. e., to retain such goods on account of the State, paying to the importer the value declared by him with an addition of 10 per cent; the duties levied shall, in addition, be restituted. The preemption shall be established by a statement of facts, a copy of which will be remitted to the interested party. If the preemption has been declared in the examining office at Stanley Pool, or in another office situated east of Matadi, the amount to be paid to the importer shall include, in addition, the transport expenses from Matadi to the place where the preemption has been effected. These transport expenses shall be estimated according to a tariff issued every year by the director of finance. The sum due to the importer shall, if the preemption has taken place at an office in the Lower Kongo, be paid in currency within fifteen days following such preemption. Should the preemption have taken place at an office situated east of Matadi, the settlement of the sum to be paid shall take place at Boma within ten days following the remittance to the director of finance, by the interested party, of the statement of facts mentioned in the second paragraph of this article.

#### CHAPTER XII.—*Fraud and contraventions.*

ART. 44. Whoever introduces, or attempts to introduce, goods subject to duty otherwise than through ports, offices, or roads authorized for this purpose, or in any other manner avoids or attempts to avoid paying the duty on such goods, or seeks to evade the customs examination shall be committed to penal servitude for a period of not less than fifteen days and not more than six months, and shall forfeit a penalty amounting to fifteen times the duties due on the goods which have been the object of fraud or attempt at fraud. Such goods and, as the case may be, the means of conveyance, ships, boats, vehicles, beasts of burden, etc., made use of in the attempt at fraud shall, in addition, be seized and confiscated.

ART. 45. Whenever, for goods declared according to article 4, the verifying agents ascertain that the real quantity exceeds by 5 per cent the quantity declared, or discover that goods subject to duty have been declared under another name, the declarer shall incur a penalty equal to fifteen times the duty on the portion not declared and fifteen times the amount which would have been defrauded from the State had not the erroneous denomination been discovered.

ART. 46. Whenever in cases provided for in article 11 the customs officials ascertain that the provisional declaration does not indicate all the packages which are or were on board of an importing ship, the declarer shall forfeit 50 francs for each

undeclared package. No penalty, however, shall be incurred if the interested party, not having any knowledge of the storage on board of undeclared packages, proves that no mention of such packages was made either in the manifest or in the ship's papers. The above-mentioned penalty shall be applicable in case of infraction to the provisions of article 13.

ART. 47. Every removal or attempt at removal, without a previous declaration, of warehoused goods shall be punishable by a fine equal to fifteen times the duties due on the goods which have been the object of such removal or attempts at removal. The same penalty shall be applicable if goods not entered in the register mentioned in article 40 are discovered in warehouses.

ART. 48. The payment of the above-mentioned penalties shall never exonerate the offender from the payment of duties.

ART. 49. Importation of goods, or attempt at importation, by roads other than those authorized for this purpose, or without the execution of the prescribed declaration, shall, if the goods in question are free of duty, be punishable by a fine of 200 francs. The same penalty shall be incurred by persons erroneously declaring goods to be duty free; an erroneous declaration as to the quantity of such goods shall not, however, be punishable if the real quantity does not exceed by 10 per cent the quantity declared. Contraventions to the present decree which are not mentioned in the foregoing dispositions shall also be punishable by a fine of 200 francs.

ART. 50. Articles 23, 24, 25, and 27 of the regulations on export duties of March 25, 1886, are applicable to fraud, contraventions, and penalties in regard to import duties.

ART. 51. The penalties and fines shall be double:

(1) In case of a second offense within one year by the same persons or by employees of a same firm.

(2) If undeclared, irregularly declared, or discharged goods are hidden or concealed in any manner.

If a third offense be committed within two years by the same persons, or by employees of a same firm, the penalties and fines shall be trebled.

#### CHAPTER XIII.—*General provisions.*

ART. 52. Discharge, handling in warehouses, as well as importation by land, of goods can not be carried out and no document relating thereto can have effect before sunrise or after sunset, neither on Sundays nor on legal holidays, except, under special circumstances, by written permission of the collector. All operations carried out in contradiction to the preceding provisions shall be considered as fraudulent and shall be punishable as such.

ART. 53. Ships and boats must, in ports of the Free State, anchor at places designated to them by the harbor police or, in their absence, by the customs officials.

ART. 54. Whenever, owing to the shallowness of rivers or streams, or to any other circumstance, the captain or master judges it necessary to lighten the ship or boat, he shall accurately enter all discharged goods in the ship's papers and in the declaration. The lighters containing the discharged goods must accompany the ship or boat to the place of destination or to the place where they can be reshipped. The lighterage shall, whenever possible, be effected in the presence of State officials, who will sign, in such case, the above-prescribed entries. When goods are discharged on land the captain or master shall give immediate notice thereof to the nearest customs office.

ART. 55. The administration has the faculty of placing watchmen on loaded ships lying in ports of the Free State or plying between ports with goods subject either to duty or to the formalities prescribed by the present regulations. The captain is obliged to receive such watchmen, to give them free passage, and to furnish them, at his expense, with board and lodging as long as they remain on the vessel.<sup>1</sup>

ART. 56. The administration has also the faculty of affixing lead and other seals on hatchways or on any other place that may be deemed necessary. The captain is responsible for the preservation of these seals. In case of their breakage, when not duly proved that such breakage is the result of an accident which could neither be foreseen nor prevented, the captain shall forfeit a fine of 500 francs, without prejudice to the penalties which might be incurred for abstraction or fraudulent importation.

CAM. JANSSEN,

*Secretary of State for the Finance Department.*

BRUSSELS, April 10, 1892.

<sup>1</sup> Every agent in the fiscal service is bearer of a badge, which must be exhibited on request.

[Finance, Form No. 125.—Arts. 4, 7, and 28 of the regulations on import duties.]

## ANNEX I.

## THE KONGO FREE STATE, FINANCE DEPARTMENT,

Office at ———. No.—.

## IMPORT DECLARATION FOR 1 ———.

The importer must remit to the collector at the office of importation a detailed declaration of the imported goods. He may, provided all the goods be declared, either enter all these goods in one sole declaration or make separate declarations. Separate declarations must, however, be made out for goods intended for transit, for warehousing, or for those destined to a port of discharge other than that of entry. No goods can be withdrawn from a warehouse unless the interested party has previously remitted to the collector a detailed declaration stating that such goods are to be cleared either for consumption or for transit. (Arts. 4, 7, and 28 of the regulations for the collection of import duties.)

[Erase, according to circumstances, one of these forms.]

I, the undersigned 2 ———, declare that I wish—

A. ——— to import the goods mentioned in the hereto annexed table, forming the cargo (or) a part of the cargo of the 3 ——— vessel, named 4 ——— captain 5 ———, arriving from 6 ———.

B. ——— to withdraw from the public warehouse (or) private warehouse belonging to Mr. ———, the goods mentioned in the hereto annexed table.

These goods, destined for 7 ———, are to be discharged here (or) are to be conveyed by the above-mentioned vessel to the port of ———, from whence they shall afterwards be dispatched via 8 ——— to 9 ———.

Executed at ———, the ——— 189—.

(Signature of declarer.)

Country of origin of the goods.	Packages.			Goods.			Import duties. Amount. c
	Number.	Kind.	Marks and numbers.	Kind. a	Quantity. (Number, weight, or measure.) b	Value.	
Total.....							

a Specify as nearly as possible.—Example: In place of "arms and ammunition" put: Flint-lock guns, improved guns, revolvers, etc.—Instead of "comestibles" indicate: Cereals, flour, butter, fruit, etc.—In lieu of "hardware" put: Plates, knives, penknives, razors, cleavers, etc. For spirits indicate the alcoholic strength in centesimal degrees.

b For live animals, arms, alcoholic beverages in bottles, etc., state the number; for comestibles, hardware, tissues, made-up clothing, etc., give the weight in kilograms; for spirits imported in casks, barrels, etc., specify the number of liters.

c This column must not be filled up by the declarer; the import duty is to be calculated by the collector.

Import permit delivered the ——— 189—, No. —.

1 Consumption, transit (or) warehousing [public (or) private of Mr. ———].

2 Name of declarer.

3 Nationality of importing vessel.

4 Name of vessel.

5 Name of captain.

6 Port of departure.

7 Indicate in case of transit the roads by which the goods are to be conveyed to foreign territory.

8 Locality (of the Kongo or foreign) or factory to which the goods are directed.

In case of importation by land indicate the mode of conveyance, and, as the case may be, the number of bearers.



[Finance, Form No. 126.—Article 9 of the regulations on import duties.]

## ANNEX II.

THE KONGO FREE STATE, DEPARTMENT OF FINANCE,  
Office at ———, No. —.

No. —.

The permit hereto attached for<sup>1</sup> ——— has been delivered to Mr. ———  
——, who declares that he wishes to—

[Erase, according to circumstances, one of these forms.]

A. ——— import the goods below mentioned by the<sup>2</sup> ——— vessel, named<sup>3</sup> ———,  
captain,<sup>4</sup> ——— arriving from<sup>5</sup> ———.

B. ——— withdraw from the warehouse the under-mentioned goods.

These goods shall be discharged here (or) at ——— within (state time). They  
shall be transported within (state time) to Stanley Pool.

Country of origin of the goods.	Packages.			Kind. a	Goods.		Duties levied.
	Number.	Kind.	Marks and numbers.		Quantity. (Number, weight, or measure.)	Value.	
Total .....							

a For spirits indicate the alcoholic strength in centesimal degrees.

The ———, 189—.

The collector, \_\_\_\_\_.

Bond has been furnished as per receipt (Form No. 16) delivered this ———  
No. ——— francs.The examination having disclosed irregularities, the following supplementary  
duties have been collected:

Nature of irregularities.	Supplementary duties.
Total .....	

There has also been paid, as per receipt (Form No. 16) delivered the ——— No.  
—— francs.

The ———, 189—.

The collector, \_\_\_\_\_.

<sup>1</sup> Name of the captain of the vessel, or of the consignee, owner, or of the consignor of the goods.<sup>2</sup> Nationality of the vessel.<sup>4</sup> Name of the captain.<sup>3</sup> Name of the vessel.<sup>5</sup> Port of departure of the vessel.

[Form for direct importation.]

[Erase, according to circumstances, the forms not applicable. (See articles 10, 12, and 28 of the regulations.)<sup>1</sup>

The goods shall be discharged and transported within (state time)—— to Stanley Pool, where the present permit shall be presented to the collector of taxes, and where the examination of the goods shall be effected.

[ Form for withdrawal from a warehouse. ]

The said goods shall be withdrawn from the warehouse the ———, (or) this day at — o'clock and transported within (state time) ——— to Stanley Pool, where the present permit shall be presented to the collector of taxes and where the goods shall be examined.

Country of origin of the goods.	Packages.			Goods.			Import duties.
	Number.	Kind.	Marks and numbers.	Kind. a	Quantity. (Number, weight, or measure.)	Value.	
Total .....							

**a** For spirits indicate the alcoholic strength in centesimal degrees.

### B.—IMPORT DUTIES.

(For goods intended for Stanley Pool this certificate must not be detached from the permit until the goods have been examined in Upper Kongo. After the examination of the goods the collector at Stanley Pool shall transmit this certificate to his colleague of the Lower Kongo by whom the import permit was issued.) (See instructions relative to the collection of import duties.)

The examiners,

A.—Received the sum of ——— for import duties on the goods mentioned in the table hereto annexed.

**Consumption, transit (or) warehousing (public or private of Mr. \_\_\_\_\_).**

<sup>2</sup> Nationality of the vessel.

\* Name of the vessel.

4 Name of the captain

\* Place of departure.

Public (or) private of Mr. \_\_\_\_\_.

\* Replace, as the case may require, the words "bearing receipts for the sum of" by "for transit" (or), by "for the public warehouse or for the private warehouse of Mr. ———."

<sup>1</sup> Erase the two forms not applicable.

B.<sup>1</sup>—After examination, the goods indicated in the table hereto annexed shall be conveyed via ——— toward the<sup>2</sup> ——— territory.

Their reexportation shall take place within (state time) ———. Restitution of the import duties shall be made on the production, within (state time) ——— of the receipts and certificates proving their importation into the country of destination.

Bond has been given for the import duties as per receipt, dated ———, No. — (or) the importer has been exonerated from furnishing bond.<sup>3</sup>

C.<sup>1</sup>—After examination, the goods indicated in the table hereto annexed shall immediately be conveyed to and be deposited in the<sup>4</sup> ——— warehouse at ———.

Bond has been given for the import duties, as per receipt dated ———, No. — (or) the importer has been exonerated from furnishing bond.<sup>3</sup>

At ———, the ———, 189—.

The collector, \_\_\_\_\_.

<sup>5</sup> Verified at the port of discharge.—The discharge shall be effected within (state time) ——— in presence of the agents charged with the examination of the goods.

At ———, the ———, 189—.

The collector, \_\_\_\_\_.

The examination having disclosed no irregularities, the goods are at the free disposal of the importer.

At ———, the ———, 189—.

The collector, \_\_\_\_\_.

The examination having disclosed irregularities, the following supplementary duties shall be collected:

Nature of irregularities.	Supplementary duties.
Total .....	

Received the sum of ———, which has been entered in the register of receipts under No.<sup>6</sup> ———.

The importer may, consequently, freely dispose of the goods.

At ———, the ———, 189—.

The collector, \_\_\_\_\_.

#### B.—IMPORT DUTIES.

The examination having disclosed irregularities, the following supplementary duties have been collected and have been entered in the register of receipts under No.<sup>6</sup>—:

Nature of irregularities.	Supplementary duties.
Total .....	

There has also been paid, as per receipt (Form No. 16), ——— delivered the ———, numbered —, for fines ——— francs, and for expenses ——— francs.

At ———, the ———, 189—.

The collector, \_\_\_\_\_.

<sup>1</sup> Erase the two forms not applicable.

<sup>2</sup> French or Portuguese.

<sup>3</sup> Erase the form not applicable.

<sup>4</sup> Replace, as the case may require, the words "bearing receipts for the sum of" by "for transit" (or), by "for the warehouse or for the private warehouse of Mr. ———."

<sup>5</sup> This form is not employed when the discharge is effected at the same office where the importation permit was delivered.

<sup>6</sup> The entry in the register of receipts is effected conformably to article 46 of the regulations on bookkeeping (No. 103 of the R. A.) by stating that the amount collected was as supplementary duties as per permit No. —, delivered at ———.

[Finance, Form No. 127.—Article 11 of the regulations on import duties.]

## ANNEX III.

THE KONGO FREE STATE, DEPARTMENT OF FINANCE,  
*Office at —. No. —.*

## PROVISIONAL IMPORT DECLARATION.

When, for importations by sea, the interested party is not in possession of the necessary data enabling him to make within twenty-four hours after arrival of the vessel, or boat, at the first office of entry a definitive declaration containing all the indications prescribed by article 4 of the regulations, he may obtain from the collector permission to discharge all or part of the cargo under the supervision of the customs agents, thus permitting him to examine the goods and give in his declaration all necessary details.

This permission to discharge is granted on a provisional declaration remitted, in duplicate, by the interested party. (Article 11 of the regulations on import duties.)

The undersigned, <sup>1</sup> ———, declares that he desires to import the goods briefly mentioned in the following table, forming the cargo (or) a part of the cargo of the <sup>2</sup> ——— vessel, named <sup>3</sup> ———, captain <sup>4</sup> ———, arriving from <sup>5</sup> ———.

[Erase, according to circumstances, one of these forms.]

A. He requests permission to have the said goods discharged here, in order to examine the same before making a definite declaration.

B. He declares that he desires to transport the said goods, by the same vessel, to the office at ———, where they shall be definitely declared.

Deduction of import permits delivered (in virtue of definite declarations) for goods mentioned in the hereto annexed provisional declaration.

[To be filled up by the collector.]

Numbers.	Packages.			Goods.		Remarks.	Import permits.		Packages.		Remarks. <i>b</i>
	Kind.	Number.	Marks and numbers.	Kind.	Quantity (number, weight, or measure).		Date. <i>a</i>	Numbers.	Number.	Marks and numbers.	
1											
2											
3											
4											
5											
6											
7											
8											
9											
10											
11											
12											
13											
14											
15											
16											
17											
18											
19											
20											
21											

*a* Indicate after the date by one of the initials, C, T, W, whether the goods have been declared for consumption, transit, or for warehousing.

*b* Indicate in this column the difference between the definite and provisional declarations.

At ———, the ——— 19——.

(Signature of the declarer.)

<sup>1</sup> Name of captain of the vessel, or of the consignee, owner, or of the consignor of the goods.

<sup>2</sup> Nationality of the vessel.

<sup>3</sup> Name of the vessel.

<sup>4</sup> Name of the captain.

<sup>5</sup> Port of departure of the vessel.

The undersigned collector has made the present declaration valid for the transport of the goods within (state time) ——— to the office of discharge at ———.

At ———, the ———, 19—.

The collector, \_\_\_\_\_.

N. B.—This certificate is useless, and should be erased, when the goods are discharged at the same office where the provisional declaration has been made.

The undersigned collector authorizes the discharge of the goods in presence of the verifying agents. The definite declarations must be remitted at this office within (state time) ———.

At ———, the ———, 19—.

The collector, \_\_\_\_\_.

N. B.—This certificate must be filled up by the collector of the first office of entry when the goods are discharged at that office. When the goods are transported to another office for discharge, it must be filled up by the collector of the latter office. (Certificates of the customs agents who have supervised the discharge of the goods.)

(Various notes relating to the discharge of the goods and the balancing of the provisional declaration.)

[Finance, form No. 128, article 25 of the regulations on import duties.]

#### ANNEX IV.

THE KONGO FREE STATE, FINANCE DEPARTMENT,  
*Public Warehouse at ———, year 19—.*

#### REGISTER OF WAREHOUSED GOODS AND ACCOUNT OF STORAGE DUES.

The present register, containing ——— pages, has been numbered and initialed by the undersigned at ———, the ———, 19—.

The comptroller, \_\_\_\_\_.

Warehouses are places of deposit in which importers may store, for a period not exceeding one year, goods imported by sea; the importer having the faculty within said time of declaring the goods either for consumption or for transit. The import duties on goods declared for consumption are not due until such goods leave the warehouse. (Article 24 of the regulations on import duties.)

Goods deposited in public warehouses shall be taken, stored, and classed by the depositors according to the indications furnished by the employes of the administration. (Article 25 of the regulations on import duties.)

Warehouses serving as places of deposit can only contain goods placed under the regulations relating to storage. (Article 32 of the regulations on import duties.)

Goods which are dangerous, or insalubrious, or whose proximity may be injurious to other goods shall not be admitted in public warehouses; this shall likewise apply to goods of bulky dimension. (Article 34 of the regulations on import duties.)

Merchants and others shall be held responsible for any misdemeanor that may be committed in a warehouse by their workmen. (Article 37 of the regulations on import duties.)

Every removal or attempt at removal, without a previous declaration, of warehoused goods shall be punishable by a fine equal to fifteen times the duties due on such goods. (Article 47 of the regulations on import duties.)

Goods can only be warehoused for a period of one year; at expiration of this time they must be declared either for consumption or for transit; in default of such declaration they shall be subject to the stipulations of article 41 (last paragraph) and of article 42 of the regulations on the collection of import duties relative to undeclared or abandoned goods. (Article 12 of the regulations on warehouses.)

The following goods are, by the application of article 34 of the regulations on the collection of import duties, excluded from public warehouses:

- (1) Nitric and sulphuric acids.
- (2) Chemical or sulphur matches.
- (3) Pharmaceutical and chemical products.
- (4) Pyrotechnical compounds, including fireworks.

- (5) Unwashed wool.
- (6) Lime.
- (7) Coal, coke, and patent fuel.
- (8) Manures.
- (9) Hay and straw.
- (10) Tar, coal tar, and essential oils.
- (11) Petroleum, naphtha, and other mineral oils.
- (12) Dried fish.

And, in fact, all insalubrious, dangerous, or bulky goods designated by the collector of taxes, as well as those the importation of which is prohibited or which must be deposited in special warehouses. (Article 17 of the regulations on warehouses.)

[Depositor, Mr. ———. Page —.]

Entry.							
Import permits.		Packages.			Goods.		
No.	Date.	Number.	Kind.	Number.	Marks and numbers.	Kind. a	Quantity (number, weight, or measure). Value.

Withdrawal.							
Import permits.		Packages.			Goods.		
No.	Date.	Number.	Kind.	Number.	Marks and numbers.	Kind. a	Quantity (number, weight, or measure). Value.

Storage duties.							
No.	Unit for the calculation of storage duties.	Monthly rate.	Quarters.				Remarks.
			Number of months payable.	First.	Second.	Third.	

a For spirits indicate the alcoholic strength in centesimal degrees.

[Finance, Form No. 129, article 25 of the regulations on import duties.]

## ANNEX V.

## THE KONGO FREE STATE, DEPARTMENT OF FINANCE.

## STORAGE DUES.

At the end of every three months the collector shall notify to the depositor the amount due for storage charges. (Article 25 of the regulations on import duties.)

Mr. \_\_\_\_\_ is indebted in the sum of \_\_\_\_\_ for storage dues for the goods deposited in his name in the public warehouse of \_\_\_\_\_ during the \_\_\_\_\_ quarter 19— (from \_\_\_\_\_ to \_\_\_\_\_). He is requested to pay in this amount at the office of the undersigned collector of taxes.

At \_\_\_\_\_, the \_\_\_\_\_, 19—.

The collector. \_\_\_\_\_

[Extract from the regulations on warehouses.]

ART. 18. The storage dues are levied according to the following table:

*Storage dues in public warehouses.*

Goods.	Storage dues per month.	Goods.	Storage dues per month.
	<i>Francs.</i>		<i>Francs.</i>
Wood, worked.....100 francs..	0.40	Salt, crude or refined, in sacks or barrels.....100 francs..	0.86
Wooden furniture.....do.....	.75	Tobacco, in the leaf.....do.....	.75
Copper or brass.....do.....	.40	Cigars and cigarettes.....do.....	1.25
Manufactures of iron (machines, etc.), 100 francs.....	.25	Tissues of all kinds.....do.....	.50
Iron in bars, plates, or wire.....do.....	.20	Glassware, beads, faience, and porcelain (including pearls and coral), 100 francs.....	.40
Wine, in casks.....do.....	.75	Alimentary preserves.....100 francs..	.60
Wine, in bottles of 50 centiliters or more.....	1.00	Hardware.....do.....	.50
Wine, in bottles of less than 50 centiliters.....100 francs	.75	Spirits, in casks.....100 liters..	.40
Beer, in casks.....do.....	.75	Spirits, in demijohns.....do.....	.60
Beer, in bottles of 50 centiliters or more, 100 francs.....	1.00	Spirits, in bottles of 50 centiliters or more.....100 bottles..	1.00
Beer, in bottles of less than 50 centiliters.....100 francs..	.75	Spirits, in bottles of less than 50 centiliters.....100 bottles..	.80
Rice, in sacks or barrels.....do.....	.60		

ART. 19. The dues for goods not specially mentioned in the above table will be 75 centimes per 100 francs of the value of such goods.

ART. 20. The dues will be calculated monthly. Goods remaining less than thirty days in the warehouse shall pay for a whole month. The dues must be paid on the last day of each quarter. Should goods be withdrawn during the quarter the storage dues must be paid up to the time of withdrawal.

[Finance, form No. 128bis. Article 29 of the regulations on import duties.]

## ANNEX VI.

THE KONGO FREE STATE, DEPARTMENT OF FINANCE,  
*Private Warehouse of Mr. \_\_\_\_\_, Year 190—.*

## REGISTER OF WAREHOUSED GOODS.

The present register, containing \_\_\_\_\_ pages, has been numbered and initialed by the undersigned, at \_\_\_\_\_, the \_\_\_\_\_, 189—.

The comptroller, \_\_\_\_\_

The merchant who owns a private warehouse shall keep, in the mode prescribed by the administration, a register of the warehoused goods.

The agents of the administration have always the right to count warehoused goods and compare the same with the number entered in the said register, as well as to

verify the agreement of the entries with the documents delivered for the warehousing and for the withdrawal of such goods.

Duty must be immediately paid on goods which are proved to be missing without prejudice to any penalty that may be incurred thereby. (Article 29 of the regulations on import duties.)

Magazines serving as warehouses can only contain goods placed under the regulations relating to storage.

Any goods that may be discovered in a private warehouse without an entry certificate explaining the presence thereof shall be entered, by the employés of the administration, in the register of stored goods. (Article 32 of the regulations on import duties.)

The import duties to be eventually levied on goods stored in private warehouses must, unless the collector accords the dispensation provided for in the second paragraph of article 39 of the regulations on import duties, be guaranteed by bond from the time of entry to the time of withdrawal. (Article 33 of the regulations on import duties.)

Merchants and others shall be held responsible for any action or misdemeanor that may be committed in a warehouse by their workmen. (Article 37 of the regulation on import duties.)

Every removal or attempts at removal without a previous declaration of warehoused goods shall be punishable by a fine equal to fifteen times the duties due on such goods. (Article 47 of the regulation on import duties.)

Goods can only be warehoused for a period of one year; at the expiration of this time they must be declared either for consumption or for transit; in default of such declaration, they shall be subject to the stipulations of article 41 (last paragraph) and of article 42 of the regulations on the collection of import duties relative to undeclared or abandoned goods. (Article 12 of the regulations on warehouses.)

Entry.								
No.	Import permits.		Packages.			Goods.		
	Date.	Number.	Number.	Kind.	Marks and numbers.	Kind. a	Quantity (number, weight, or measure).	Value.

Withdrawal.									Remarks.
No.	Import permits.		Packages.			Goods.			
	Date.	Number.	Number.	Kind.	Marks and numbers.	Kind. a	Quantity (number, weight, or measure).	Value.	

a For spirits indicate the alcoholic strength in centesimal degrees.



[Finance, Form No. 130. Article 30 of the regulations on import duties.]

## ANNEX VII.

THE KONGO FREE STATE, DEPARTMENT OF FINANCE,  
Warehouse of ———.

Goods must, in public or private warehouses, be furnished with labels and arranged in such manner that the documents relating to their deposit may be easily traced. (Article 30 of the regulations on import duties.)

LABEL NO. ———.

[No. in the register of warehoused goods. Form No. 128 or 133bis.]

Name of depositor, Mr. ———. Package entered in virtue of the import permit No. — of ———, 19——.

Package, ———. Kind, ———. Marks and numbers, ———. Goods, ———. Kind, ———. Quantity, ———.

[Finance, Form No. 131.—Art. 38 of the regulations on import duties.]

## ANNEX VIII.

THE KONGO FREE STATE, DEPARTMENT OF FINANCE,  
Office at ———, No. —.

Mr. ——— has been, at his written request, authorized to take samples from the shipment of<sup>1</sup> ——— stored in the warehouse<sup>2</sup> ——— according to the import permit No. —, dated ———, 189——.

At ——— the ——— 189——.

The collector, ———.

## PERMISSION FOR THE WITHDRAWAL OF SAMPLES.

[This document must be remitted by the depositor to the employé supervising the withdrawal of the samples.]

The samples which depositors may, conformably to art. 38 of the regulations on the collection of import duties, withdraw from warehouses must possess no commercial value, and the quantity or dimension thereof must in no way decrease the value of the warehouse goods. In contrary cases they can only be withdrawn after payment of duty. (Art. 11 of the regulations on warehouses.)

Mr. ——— is, on his written request, authorized to take samples from the shipment of<sup>1</sup> ——— stored in the warehouse<sup>2</sup> ——— according to the import permit No. —, of ———, 189——.

The undersigned collector has designated Mr. ———, employé in the fiscal service, to assist at this operation.

At ———, the ———, 189——.

The collector, ———.

Ascertained the quantity withdrawn to be<sup>3</sup> ——— and the present permission has been returned to the collector.

At ———, the ———, 189——.

<sup>1</sup> Kinds of goods.

<sup>2</sup> His private warehouse (or) the public warehouse.

<sup>3</sup> Number, weight, or measure and kind of goods.

[Finance, Form No. 132.—Article 40 of the regulations on import duties.]

## ANNEX IX.

THE KONGO FREE STATE, FINANCE DEPARTMENT,  
Office at —, No. —.

The annexed import permit No. —, has been issued the — to Mr. —, and relates to the undermentioned goods, declared for consumption.

[Erase, according to circumstances, one of these forms.]

A. These goods have been imported from — by the — vessel, named —, Captain —.

B. These goods leave the — warehouse — of —. They will be transported within (state time) — to the factory of — at —.

Country of origin of the goods.	Packages.			Goods.			Duties levied.
	Number.	Kind.	Marks and numbers.	Kind. a	Quantity (number, weight, or measure).	Value.	
Total.....							

a For spirits indicate the alcoholic strength in centesimal degrees.

The —, 189—.

The collector, \_\_\_\_\_.

[Import permit, No. —, issued the —.]

## GOODS DECLARED FOR CONSUMPTION.

Duty-paid goods which are being conveyed to factories situated on the seacoast, or at a distance of less than 10 kilometers from the Kongo or the boundary rivers and lakes, or land frontiers, must be accompanied either by the import permit bearing receipt for the duties or by an extract from this permit delivered by the collector. (Art. 40 of the regulations on import duties.)

The undermentioned goods have been declared for consumption by Mr. —.

[Erase, according to circumstances, one of these forms.]

A. They have been imported from — by the — vessel, named —, Captain —.

B. They leave the — warehouse — of —. They will be transported within (state time) — to the factory of —, at —.

Country of origin of the goods.	Packages.			Goods.			Import duties levied.
	Number.	Kind.	Marks and numbers.	Kind. a	Quantity (number, weight, or measure).	Value.	
Total.....							

a For spirits indicate the alcoholic strength in centesimal degrees.

At —, the —, 189—.

The collector, \_\_\_\_\_.

<sup>1</sup> Port of departure of the vessel.<sup>2</sup> Nationality of the vessel.<sup>3</sup> Name of the captain.<sup>4</sup> Public (or) private of Mr. —.<sup>5</sup> Name of the vessel.

[Finance, Form No. 133.—Article 40 on the regulations on import duties.]

## ANNEX X.

## THE KONGO FREE STATE, FINANCE DEPARTMENT.

Register of goods on which import duties have been paid and which have been stored in the factory of <sup>1</sup>\_\_\_\_\_, at <sup>2</sup>\_\_\_\_\_.

This register was commenced on \_\_\_\_\_ by the undersigned chief of the factory.  
(Signature.) \_\_\_\_\_

The present register, containing \_\_\_\_\_ pages, has been numbered and initialed by the undersigned, at \_\_\_\_\_, the \_\_\_\_\_, 189—.

The comptroller, \_\_\_\_\_

Duty-paid goods which are being conveyed to factories situated on the seacoast, or at a distance less than 10 kilometers from the Congo, or the boundary rivers and lakes, or the land frontiers, must be accompanied either by the import permit bearing receipt for the duties or by an extract from this permit delivered by the collector.

The directors of said factories shall keep a register of goods received; both those arriving and those leaving the factory must be entered therein, with indication of the permits relating thereto.

The duties must be immediately paid on nonregistered goods found in the warehouse, without prejudice to any penalty that may be incurred. (Art. 40 of the regulations on import duties.)

N. B.—Goods consumed in the factory shall be entered each week under columns 10 to 16; for such goods the words "local consumption" shall be entered in the eleventh column.

*Entry of goods.*

No.	Date of entry.	Import permit.		Packages.			Goods.	
		Office where delivered.	No.	Number.	Kind.	Marks and number.	Kind. a	Quantity (number, weight, or measure).

a For spirits indicate the alcoholic strength in centesimal degrees.

*Withdrawal of goods.*

[Inscribe in the column below, opposite to the goods entered, any portion of goods that may be withdrawn.]

No.	Date of withdrawal.	Destination of goods.	Packages.			Goods.	
			No.	Kind.	Marks and numbers.	Kind. a	Quantity (number, weight, or measure).

a For spirits indicate the alcoholic strength in centesimal degrees.

<sup>1</sup> Name of the firm.

<sup>2</sup> Locality.

## REGULATIONS RELATIVE TO WAREHOUSES.

The secretary of state for the finance department, in virtue of the decree of the King-Sovereign, dated April 9, 1892, authorizing the collection of import duties in the Kongo Free State and directing the secretary of state for the finance department to prescribe rules for the warehouses, decrees:

CHAPTER I.—*General provisions.*

ART. 1. The guarding and supervision of public warehouses shall be exclusively confided to agents of the fiscal service; private warehouses shall be guarded by the person storing the goods and by the administration, under the conditions determined by article 26 of the regulations on the collection of import duties.

ART. 2. Entry into warehouses can only be effected by means of the passages established for the purpose. Admittance shall only be permitted to persons duly authorized by the collector or by the agent appointed by him for this purpose.

ART. 3. It is strictly forbidden to smoke within the precincts of the warehouse or to enter the storerooms with fire, light, or combustible articles.

ART. 4. Empty casks, bottles, or other recipients can not be stored in warehouses except by special permission of the collector.

ART. 5. Goods shall be deposited as indicated by the customs agents; they shall be stowed, as far as possible, by kinds, and separated in such manner as may be prescribed.

ART. 6. It is forbidden to change, in any manner whatsoever, the position of stored goods, except by special permission of the collector.

ART. 7. All goods, of whatever kind, mentioned in the same document shall, on withdrawal from the warehouse, be collected together for examination at a place designated by the customs agents.

ART. 8. A numbered label, the form of which shall be determined by the administration, shall be affixed, by the person storing the goods, on every package or portion of goods. This label shall specially indicate the date of the document in virtue of which the storing has been effected. The same entries shall be made by the customs agents in the warehouse register. The labels can not be changed as long as the goods remain in the same warehouse, except by permission of the collector. (See Annex VII to the regulations on the collection of import duties.)

ART. 9. When the owner of warehoused goods desires to sort the same, this operation, once begun, must be continued without interruption. The goods must be immediately repacked, and the collector may, if necessary, grant permission to change the labels.

ART. 10. The collector shall, at least every six months, cause lists to be made of all goods stored in public or private warehouses.

ART. 11. The samples which depositors may, conformably to article 39 of the regulations on the collection of import duties, withdraw from warehouses must possess no commercial value, and the quantity or dimension thereof must in no way decrease the value of the warehoused goods. In contrary cases they can only be withdrawn after the payment of duty.

ART. 12. Goods can only be warehoused for a period of one year. At the expiration of this time they must be declared either for consumption or for transit. In default of such declaration they shall be subject to the stipulations of article 41 (last paragraph) and of article 42 of the regulations on the collection of import duties relative to undeclared or abandoned goods.

ART. 13. Handling of goods in warehouses can only take place from 7 a. m. to noon and from 2 to 6 p. m.

CHAPTER II.—*Public warehouses.*

ART. 14. The transportation of goods into public warehouses, as well as the labor required for their classification, shall be at the expense of depositors. The governor-general may, however, issue a table of fees applicable to goods which, under exceptional circumstances, are transported and classed in public warehouses by the administration.

ART. 15. Depositors shall be responsible for the preservation of their goods. When necessary, the collector shall notify them of this in writing, and should they fail to comply with this notice within eight days he may deprive them of the privilege of warehousing. In such case the goods must immediately be declared either for consumption or for transit. Otherwise the prescriptions of article 41 (last paragraph) and of article 43 of the regulations on the collection of import duties relating to undeclared or abandoned goods shall be applied.

ART. 16. Unconsigned goods, or goods not accepted by the consignee, shall be deposited in a public warehouse in the name of the administration until the expiration of the time mentioned in the second paragraph of article 41 of the regulations on the collection of import duties.

ART. 17. The following goods are, by the application of article 34 of the regulations on the collection of import duties, excluded from public warehouses:

- (1) Nitric and sulphuric acids.
- (2) Chemical or sulphur matches.
- (3) Pharmaceutical and chemical products.
- (4) Pyrotechnical compounds, including fireworks.
- (5) Unwashed wool.
- (6) Lime.
- (7) Coal, coke, and patent fuel.
- (8) Manures.
- (9) Hay and straw.
- (10) Tar, coal tar, and essential oils.
- (11) Petroleum, naphtha, and other mineral oils.
- (12) Dried fish.

And, in fact, all insalubrious and dangerous goods or goods of a bulky dimension, designated by the collector of taxes, as well as those the importation of which is prohibited or which must be deposited in special warehouses.

ART. 18. The storage dues are levied according to the following table:

*Storage dues in public warehouses.*

Goods.	Monthly rate of storage rent.	Goods.	Monthly rate of storage rent.
	<i>Francs.</i>		<i>Francs.</i>
Wood, worked .....	100 francs.. 0.40	Salt, crude or refined, in sacks or barrels .....	100 francs.. 0.80
Wooden furniture .....	do. .75	Tobacco in the leaf .....	do. .75
Copper or brass .....	do. .40	Cigars and cigarettes .....	do. 1.75
Manufactures of iron (machines, etc.), 100 francs .....	do. .25	Tissues of all kinds .....	do. .50
Iron, in bars, plates, or wire .....	100 francs.. .20	Glassware, beads, faience, and porcelain (including pearls and coral), 100 francs .....	do. .40
Wine, in casks .....	do. .75	Alimentary preserves .....	100 francs.. .60
Wine, in bottles of 50 centiliters or more .....	100 francs.. 1.00	Hardware .....	do. .50
Wine, in bottles of less than 50 centiliters .....	100 francs.. .75	Spirits, in casks .....	100 liters.. .40
Beer, in casks .....	do. .75	Spirits, in demijohns .....	do. .60
Beer, in bottles of 50 centiliters or more, 100 francs .....	do. 1.00	Spirits, in bottles of 50 centiliters or more .....	100 bottles.. 1.00
Beer, in bottles of less than 50 centiliters .....	100 francs.. .75	Spirits, in bottles of less than 50 centiliters .....	100 bottles.. .80
Rice, in sacks or barrel .....	do. .60		

ART. 19. The dues for goods not specially mentioned in the above table will be 75 centimes per 100 francs of the value of such goods.

ART. 20. The dues will be calculated monthly. Goods remaining less than 30 days in the warehouse shall pay for a whole month. The dues must be paid on the last day of each quarter. Should goods be withdrawn during the quarter, the storage dues must be paid up to time of withdrawal.

### CHAPTER III.—Private warehouses.

ART. 21. The transportation and handling of goods in private warehouses shall always be at the expense of depositors.

ART. 22. The warehouse must at all times be open to the customs agents. The key kept by the depositor must always be at his residence and at the disposal of the person representing him in his absence, so that any requests of the agents may be complied with without delay.

ART. 23. Owners of private warehouses must furnish the necessary instruments for weighing the packages and goods. These instruments must offer every guaranty of exactitude.

ART. 24. A private warehouse can only contain goods belonging to the proprietor who has obtained permission from the director of finance to establish such warehouse. Goods belonging to any other person may not be stored therein, even if the proprietor of the warehouse should be the agent or representative of such person.

## CHAPTER IV.—Penalties.

ART. 25. Any infraction to the provisions of the present regulations shall be punished by a fine of 100 francs.

Articles 23, 24, 25, and 27 of the regulations for the collection of the export duties of March 25, 1886, shall be applicable to any nonobservance of the present regulations.

CAM. JANSSEN,

*The Secretary of State for the Finance Department.*

BRUSSELS, April 10, 1892.

## EXPORT DUTIES.

REGULATIONS FOR THE COLLECTION OF EXPORT DUTIES, ESTABLISHED BY DECREE OF JULY 22, 1897.

[International Customs Journal.]

## CHAPTER I.

ARTICLE 1. Indigenous products exported from the Kongo Free State shall be subject to the payment of the export duties indicated in the following tariff:

Goods.	Rates of duty per 100 kilograms.	
	Francs.	United States equivalents.
Earth nuts.....	1.35	\$0.261
Coffee.....	9.35	1.714
Caoutchouc.....	40.00	7.72
Copal, red.....	8.25	1.592
Copal, white (inferior quality).....	1.50	.28
Palm oil.....	2.75	.521
Ivory:		
Pieces, "pillons," etc.....	100.00	19.30
Tusks weighing less than 6 kilograms.....	160.00	30.88
Tusks weighing more than 6 kilograms.....	210.00	40.53
Palm nuts.....	1.40	.27
Sesame.....	1.25	2.41

*a Decree of February 1, 1898, relative to the régime applicable to the exportation of caoutchouc.*

[Bulletin officiel de l'État Indépendant du Kongo, No 2, February, 1898.]

ARTICLE 1. On and after September 1 next, caoutchouc harvested in the State shall be liable to an additional duty of 25 centimes per kilogram. This duty shall be collected at the moment of making the export declaration.

ART. 2. Caoutchouc called "des herbes," produced from underground lianes shall exclusively be liable to the export duty of 40 centimes per kilogram. Any product declared as such caoutchouc may be preempted by the administration at the price of 4 francs per kilogram.

NOTE.—For quantities inferior to 100 kilograms, the duties shall be collected in proportion to the above rates.

Goods not enumerated in the foregoing tariff shall be exempt from export duties, but the provisions of the present regulations concerning the declaration, deposit in factories, shipment, or loading, and the transportation of native products shall be applicable to exempted products as well as to those dutiable.

Are considered as native products, for the application of duties and for the execution of the present regulations, all the products of equatorial Africa which are in the territory of the Kongo Free State, without distinguishing whether the products are originally from the said territory or not, save the stipulations of articles 17 and 18 hereafter.

ART. 2. No goods, whatever be their nature or origin, can be shipped or loaded in destination of a foreign country without having previously been declared and examined conformably to articles 3, 4, and 7 hereafter.

In localities of the Upper Kongo and in those of the region of the Shiloango and its tributaries where there is no office for collection of duties, the products may be shipped or loaded for exportation to contiguous foreign territories without previous declaration and examination, but they must be presented for the accomplishment of these formalities and the payment of duties at the office for collection of duties nearest the place where they were shipped or loaded. The transportation to this office is effected under the conditions prescribed in article 14 hereafter.

Offices for the collection of duties are established at Banana, Boma, Matadi, Zobe, Manyanga (south), Stanley Pool, Kwamouth, Irebu, Coquilhatville, M'Toa, M'Pweto, Moliro, and Kibanga.

ART. 3. Before shipment or loading for a foreign destination, the exporter must deliver to the collector of imposts a declaration according to a form furnished by the administration, indicating the number and kind of packages, their marks and numbers, the nature and weight of the goods, name and nationality of the exporting vessel, as well as the country of destination.

The kind of native products subject to export duties must be declared by the same designation as that employed in the tariff.

For other goods, the exporter must use the designation generally used in commerce, and must furnish, if necessary, all explanations on the subject requested from him by the collector.

The exporter shall produce afterwards, in support of his declaration, the lists mentioned in Sections B and C of article 14 or the proofs of origin mentioned in Section B of article 17.

At offices on the eastern frontier of the State, the export declarations may be made verbally.

The collector shall, for declared goods, issue an export permit bearing receipt for the duties.

ART. 4. Products shipped from any locality of the Upper Kongo toward Matadi without leaving the territory of the State, must be declared, examined, and pay the duties in that locality.

During their transportation above Stanley Pool, these products must be accompanied by the list, Form No. 6, mentioned in Paragraph B of article 14 hereafter. This document is remitted to the collector of imposts at Stanley Pool, who will afterwards authorize the discharge of the vessel. No formality shall be exacted for the conveyance of products on the territory of the State, between Stanley Pool and Matadi.

ART. 5. The export duties on dutiable products are paid conformably to the indications of the declaration mentioned in article 3.

They must be paid in cash at the time of declaration, save on the eastern frontier, where their payment can be effected in goods or cash, at the option of the declarer.

ART. 6. The tariff (article 1) indicates the duties imposed on net weight, i. e., upon the weight of the goods only, the packing not being included.

For all products exported in bulk, as well as for ivory and palm oil, the exporter must state the net weight in the declaration prescribed by article 3.<sup>1</sup>

For all other products the declaration must state the gross weight of the packages, and the collector will calculate the net weight subject to duty by deducting from the gross weights the following tares:

For packages of canvas, 2 per cent of gross weight.

For packages of mats, 4 per cent of gross weight.

For packages of wood, as follows:

On caoutchouc in bales or balls, 20 per cent of gross weight.

On other products, 16 per cent of gross weight.

## CHAPTER II.—*Of the verification and of the shipment or loading of goods.*

ART. 7. The export permit will not authorize the shipment on board the exporting vessel, or loading, until the collector himself, or the agents delegated for that purpose, have verified the kind and quantity of the goods.

Instead of making this verification previous to the shipment of goods, the collector or the verifying agents can effect this on board the exporting vessel as fast as the goods are loaded, if, in their opinion, this manner of proceeding offers no inconvenience to the service and facilitates commerce.

The interested parties must notify the collector in proper time of the day and hour when they propose to ship the goods indicated in the permit.

Without a special permission from the collector, no shipment or loading can take place unless in the presence of the agents intrusted with the verification.

ART. 8. In addition to the export duties imposed by the tariff, no supplementary tax for the expenses of verification or weighing shall be exacted, but the exporter is compelled to facilitate the verification and to provide all the manual labor necessary for the opening of the packages, the weighing of the goods, and for all other operations ordered by the verifying agents. He is also compelled, when required, to furnish the necessary instruments for weighing; these instruments must offer all desirable guaranty of accuracy.

<sup>1</sup> For ivory, the declaration must state the weight, mark, and number of every point, except for points weighing less than 6 kilograms and for pieces the weight of which can be given in the aggregate per package.

For caoutchouc, the declaration must indicate the factory where purchased, when proceeding from regions where the domanial tax is not payable.

ART. 9. When the verification and shipment or loading are terminated, no contravention having been established, the collector will make the permit of exportation definitively valid.

Should the verification have disclosed irregularities, the permit will not be definitively made valid until after the payment of the duties imposed on the nondeclared goods, and, as the case may be, after payment of the fines laid down in Chapter V of the present regulations.

ART. 10. The master or commander of any merchant vessel or craft taking a cargo in the Congo Free State, or being in a port or roadstead of the said State, is bound, before weighing anchor, to forward to the collector a certified copy of his export manifest. He is also bound, if required, and as long as he has not weighed anchor, to remit to the collector or other administrative agents the bills of lading and other papers relating to the cargo which may be on board.

He must permit the said agents, should they think it necessary, to verify the cargo, and he must also allow them all desirable facilities for this purpose.

He is bound to receive on board the agents which the collector may think proper to place for surveillance on the vessel. He must furnish these agents with lodging and food.

CHAPTER III.—*Of factories; of deposits in factories of native products, and of their transportation to the collecting office.*

ART. 11. Merchants, companies, or associations opening factories on the territory of the Congo Free State, are bound to report immediately the exact situation of these factories, and the date when opened to the administration of imposts.

This report must be transmitted to—

A. The controller of imposts at Boma for establishments situated below Stanley Pool, with the exception of those founded in the basin of the Shiloango and its tributaries, for which the declaration must be made to the collector of imposts at Zobe.

B. The collector at Stanley Pool for factories situated above that lake.

C. The chief of the customs service at Tanganika for factories situated on the eastern frontier.<sup>1</sup>

ART. 12. Under the designation of factories are included all warehouses, inclosures, or places used as depots for native products gathered or purchased for a commercial purpose.

ART. 13. In all factories situated on the territory of the State, the chief of the factory must keep a register, according to a form prescribed by the administration, in which he will register on one side, at the time of their arrival, all native products brought to the factory, even those for deposit only; on the other side, at the time of their removal, all native products leaving the establishment, whatever be their destination.

Every page of this register must, before its use, be numbered and signed by an agent of the administration.

The entries must be made for products exempt from export duty as well as those paying said duty.<sup>2</sup>

The quantity registered as having been removed from the factory must agree with the quantity inscribed as having entered, in such manner that the difference always represents the quantity existing in the warehouse.

The natural desiccation of the products, as well as the occasional losses which might take place are, however, taken into consideration; provided, these losses be explained in the register by notes and that they be proved to the satisfaction of the administration.

ART. 14. Products regularly inscribed according to article 12 can be shipped or loaded in the proximity of the factory where they are deposited for direct transport to another locality on compliance with the following prescriptions:

A. The person effecting the transportation will sign in the register prescribed by article 13 the entry proving the removal of the goods from the factory where they were deposited.

B. The said person will cause the chief of the factory to deliver to him a list of the products to be transported. This list will be extracted from a register furnished by the administration, it will indicate the date and place of shipment, as well as the place of destination,<sup>3</sup> it must be signed by both the chief of the factory and the person effecting the transport, and the latter shall be required, during the transport and whilst unloading, to produce the same on every requisition of the agents.

<sup>1</sup> Should a factory be closed, notice must immediately be given to one or the other of said agents.

<sup>2</sup> Ivory must be entered per point with mark and number, except for points weighing less than 6 kilograms and for pieces which can be registered per package. Caoutchouc may be entered in bulk in this register, i. e., irrespective of mark or number.

<sup>3</sup> Ivory must be inscribed therein per point, except points weighing less than 6 kilograms and pieces which can be registered per package. Caoutchouc is entered with the marks and numbers on the sacks or baskets of the factory of origin.



C. On arrival, the goods must immediately be entered in the register prescribed by article 13; the carrier of the products shall sign this entry in the register, after which the list mentioned in paragraph B will be delivered to the collector.

ART. 15. Products shipped from the Upper Kongo toward establishments at Stanley Pool must be inscribed in a register kept by such establishments, conformably to article 13. Their subsequent shipment over our territory shall, as prescribed in the preceding article 4, be exempt from this formality.

ART. 16. The chiefs and agents of factories and the masters of vessels are required, each so far as concerned, to put the agents of the administration in a position to inspect the registers and documents mentioned in articles 13 and 14, as well as to examine all the goods deposited in the said establishments, and also the goods shipped, unshipped, and transported.

The provisions of article 8 are applicable to these examinations.

#### CHAPTER IV.—*Goods not being the produce of the Kongo Free State.*

ART. 17. Products coming from countries or territories not belonging to the Congo Free State can be freely shipped or loaded for exportation, provided that the following prescriptions be observed:

A. Products coming from a foreign territory, on which the right of free reexportation may be reserved, can only be deposited on the territory of the Congo Free State in a locality where there is an office for the collection of export duties or a customs post, except with special permission from the director of finance.

B. On the arrival in this locality, and before transshipment or unloading, the interested parties must prove the origin of the transported products by delivering to the collector or chief of the post the original receipt for the export duties paid at the customs office of the country of departure. Should that country impose no export duties those interested must deliver to the collector or chief of the post an official and original certificate indicating the place of departure, and proving to the satisfaction of the said functionary, either that the products are originally from a plantation situated on territory not belonging to the Kongo Free State, or that they were obtained by trade with the natives in a factory situated outside this State.

C. If the products coming from abroad are to be immediately reexported or transshipped on the exporting vessel, the interested party must deliver to the collector or chief of the post, at the same time as the proofs of origin mentioned in paragraph B, the export declaration prescribed by article 3; the collector or chief of the post shall authorize the shipment or loading after having, should he judge it necessary, verified the goods. Article 8 is applicable to this examination.

D. If the products are to be deposited in a factory, the interested parties, whilst furnishing the proofs mentioned in paragraph B, must also deliver to the collector or chief of the post, a list indicating exactly the number and kind of packages, their marks and numbers, nature and weight of goods, the name of the shipper, and the factory in which the products are to be deposited.

The collector will take the necessary measures for the examination of the goods. If at this examination, to which article 8 is applicable, no irregularities are detected, the list, viséed by the collector or chief of the post, shall be returned to those interested; it must be produced, in support of the export declaration exacted by article 3, when the goods are shipped or loaded for exportation.

E. In factories where deposited or transshipped, goods must be entered in the register mentioned in article 13, with a note indicating their country of origin. If the shipment on board the exporting vessel or the loading for exportation is to be made in another locality, their removal to that place will be effected under the conditions indicated in article 14, in which case the transport list required by said article must likewise mention their country of origin.

ART. 18. Goods shipped in a foreign port on board seagoing vessels which put in at any port of the Kongo Free State or for the purpose of therein completing their cargoes, will not be submitted to any kind of export duty on their departure.

Excepting the obligation imposed on the captain by the preceding article 10, no other formality is required for these goods; if, however, they are to be temporarily unloaded or put into lighters, the captain, in order to secure the benefit of free reexportation, must make the declaration to the collector before beginning to unload and he must submit to any supervisory measures which the said functionary may prescribe.

<sup>1</sup>Sacks or baskets containing caoutchouc proceeding from regions where the Domanial tax is not payable, must bear the mark and number of the factory of origin. Caoutchouc, to be exempt from the payment of duty, must be declared to the collector at Matadi with the above details.

CHAPTER V.—*Frauds and contraventions.*

**ART. 19.** Whosoever shall load or ship or endeavor to load or ship products liable to export duty without previously making the export declaration or complying with the prescribed formalities;

Whosoever shall declare similar products under an erroneous description;

Whosoever shall furnish inexact, false, or fraudulent evidence of origin, under the circumstances provided for by article 17;

Any captain or master having on board a vessel or craft dutiable products for which the prescribed formalities have not been complied with;

Persons who, without authorization from the collector of imposts, have loaded or unloaded products subject to export duty, before sunrise or after sunset—

Shall be punished with a first fine equal to fifteen times the amount of the export duty due on the goods and to a second fine of 2,000 francs; the goods shall also be confiscated.

These fines shall be doubled—

1. In case of a repetition of the offense within one year by the agents of the same commercial firm;

2. If the products not declared, or erroneously declared, or shipped or loaded, are found in hiding places or concealed under other goods.

The payment of the fines shall in no case exempt the duties from being levied.

If a third contravention is committed by the agents of the same commercial firm within two years, the fines shall be trebled. In case of repetition, the offender shall, in addition, be punished with penal servitude of from fifteen days to six months.

**ART. 20.** The deposit of products liable to export duty in a factory shall be punished, if the existence of this factory has not been regularly declared conformably to article 11, by the penalties indicated in article 19.

The existence of similar products in a factory duly declared shall cancel the application of the same penalties if the said products are not entered in the register mentioned in article 13, or if they are entered under an erroneous denomination.

When products subject to duty, entered on leaving a factory in the register kept in accordance with article 13, are not found registered as having arrived in the factory of destination or are not regularly declared at exportation, after a reasonable delay for the transportation, they shall be considered as having been fraudulently exported by the chief of the factory of departure and, independently of the export duties which must be paid, he shall be punished conformably to the preceding article. The person interested, however, shall be exonerated from all penalty if he has furnished or will immediately furnish sufficient proof to show, to the satisfaction of the administration, that the goods were stopped or lost during the transportation under circumstances that could neither be foreseen nor prevented.

Any obstacle put in the way of the examinations which the agents of the administration are required to make in the factories shall be punished by a fine of 500 francs, independently of other penalties which may be incurred for transgressions to the present regulations.

**ART. 21.** When the agents of the administration ascertain that the real quantity of products subject to duty, declared in compliance to article 3 and entered in the register prescribed by article 13 or in the list exacted by paragraph B of article 14, surpasses by more than 5 per cent the quantity declared or entered, the declarer shall incur a fine equal to fifteen times the duties due upon the undeclared goods.

Should the difference not exceed 5 per cent no penalty shall be incurred.

In all cases, if goods are presented for exportation, the duties on the excess ascertained must be paid.

**ART. 22.** When the facts provided for in article 20 are proved for goods not subject to export duties, the defaulter will incur a fine of 10 francs for every 100 kilograms of goods; this fine can not exceed 100 francs for one same infringement.

Transgressions to the present regulations, not provided for in the preceding articles, shall be punished by a fine of 100 francs.

**ART. 23.** Merchants, companies, or associations having factories on the territory of the Congo Free State are responsible for frauds, attempts to fraud, and transgressions committed by their agents employed in these factories; they can not evade this responsibility by alleging that the deeds were committed without their knowledge or contrary to their wish.

The same responsibility is imposed on them in regard to any deed proved against masters or conductors of boats employed in their service.

All merchants, companies, associations, captains of vessels, or any other person employing agents or workmen, are responsible, in like manner, for frauds, attempts to fraud, or infringements committed by the latter.

**ART. 24.** The fines prescribed by articles 19 and following, as well as the unpaid duties established by the verification and found exigible, must be immediately paid to the collector.

The expenses incurred in execution of the preceding provision must be paid by the interested party at the same time as the duties and fines.

In case of nonpayment of the duties, fines, and expenses within a delay of three months, the means of conveyance detained shall be considered as abandoned by their proprietor and sold for the benefit of the State.

ART. 25. Frauds and transgressions provided for by article 19 and following shall be proved by the agents of the administration by means of a written statement (*procès-verbal*) giving a concise and exact account of the infringements established and mentioning the persons, place, and date.

The statement (*procès-verbal*) must be drawn up at once or within the least possible delay; a copy will immediately be remitted to the transgressor, who can then enter his defense, according to the following article 27.

ART. 26. In the Upper Kongo, district commissioners, chiefs of posts, and masters of steamers have, like fiscal agents, the power to draw up statements in matters relating to export duties, under the conditions stipulated in Chapter V of the present regulations.

ART. 27. All transgressions proved by the collectors or agents of the administration of export duties shall immediately be reported by them to the director of finance.

The interested parties, in case of transgressions or contestations on the application of the present regulations or the tariff, can file their objections with the director of finance, who will, without delay, take necessary measures either to decide the matter or to remove all pending difficulties.

The said director can cancel or reduce the penalties fixed by Chapter V, if he judges the transgression to be the result of an error, or if he thinks that there exist extenuating circumstances in favor of the transgressor.

He can for this purpose order the partial or total restitution of the fines paid in conformance to article 24.

He can also order the restitution of the duties which, by error, were unduly collected.

#### IMPORTATION OF AND TRAFFIC IN SPIRITS IN THE PROHIBITED ZONE.

The governor-general, taking into consideration article 2 of the decree of July 16, 1890 (Bull. Off., 1890, p. 106), on the traffic and sale of spirits, taking into consideration the decree of March 4, 1896 (Bull. Off., 1896, p. 14), extending to Kwilu the limit of the zone in which said traffic and sale are prohibited; considering that it is expedient to determine in a general manner the conditions under which nonindigenous residents or travelers in regions above Kwilu may be authorized, on request, to introduce or receive in said regions distilled alcoholic liquids for their personal use or for the consumption of persons of non-African origin, decrees:

ARTICLE 1. No distilled alcoholic beverage may be introduced or sold above Kwilu without the written authorization of the governor-general or his delegate.<sup>1</sup>

The request for authorization must state the names, Christian names, and profession of the nonnatives concerned, and mention the kind and quantity of distilled alcoholic liquids to be introduced.

The authorization may always be revoked.

ART. 2. Merchants established above Kwilu and authorized to sell distilled alcoholic beverages are required to keep a register giving, on one side, the date of arrival and category of alcohol; on the other side, the names and quality of the purchasers as well as the quantity furnished to each of them.

An extract from this register, as well as an inventory of the alcohol existing in the warehouse, must be made quarterly and transmitted by the owner or manager of every factory to the commissary of the district or to the official designated by him.

ART. 3. The commissary of the district or his delegate is intrusted to insure the observance of the preceding provisions.

ART. 4. The customs must keep a memorandum of the quantity of alcohol or distilled alcoholic liquors introduced into the prohibited zone. They will adopt such measures of control as they deem necessary when serious grounds lead them to suspect the accuracy of the introduction declarations; in every case they must report the measures taken to the direction of finance and notify the same to the consignees.

ART. 5. Contraventions to articles 1 and 2 shall, conformably to the provisions of article 12 of the decree of July 16, 1890, be punished by a fine of from 1,000 to 10,000 francs and penal servitude of from five days to five months, or to only one of these penalties. Every chief of a commercial house or other persons having employees or laborers under their orders shall, as stipulated in article 14 of the decree of July 16, 1890, be responsible for contraventions to the present decree.

BOMA, March 9, 1897.

<sup>1</sup>In virtue of a decree of April 15, 1898, the limit of the prohibited zone for spirits was extended to that part of the territory of the State situated beyond the river Pozo.

**ROYAL DECREE PROHIBITING THE IMPORTATION AND SALE OF ALCOHOLIC BEVERAGES OF AN ABSINTHIAN BASIS.**

[Bulletin officiel de l'État Indépendant du Kongo, October, 1898.]

**ARTICLE 1.** The importation and sale of alcoholic beverages, of an absinthian basis, are prohibited throughout the whole territory of the State.

**ART. 2.** All contraventions to article 1 shall be punished by a fine of from 100 to 5,000 francs and to penal servitude of from fifteen days to one month, or by one of these penalties only.

The alcoholic liquids having caused the contravention shall, in addition, be seized and confiscated.

**ART. 3.** Every chief of a commercial house or other persons having employees or laborers under their orders shall be responsible for contraventions to the present decree committed by them.

**ART. 4.** Our secretary of state is intrusted with the execution of the present decree, which shall enter into force this day.

### LIBERIA.<sup>1</sup>

#### IMPORT TARIFF.

[As enacted by the Senate and House of Representatives of the Republic of Liberia in Legislature assembled.—Approved January 28, 1890, and amended January, 1893, and January, 1897.—All import duties payable in gold.]

##### SPECIFIC.

Dried fish.....	per 100 pounds..	\$1.00	Brass kettles .....	per pound..	\$0.10
Pickled fish.....	per barrel..	1.00	Cutlasses.....	per dozen..	.37
Beef.....	do..	1.25	Gunpowder.....	per pound..	.10
Beef tongues.....	do..	2.50	Paints.....	do..	.01
Pigs' feet and heads.....	do..	1.00	Kerosene.....	per gallon..	.04
Bacon.....	per pound..	.01	Tobacco leaf.....	per pound..	.10
Ham.....	do..	.02	Percussion guns.....	each..	.60
Pickle (sausages).....	do..	.03	Flintlock guns.....	do..	.40
Sugar (brown).....	do..	.06	Ovens and spiders.....	per pound..	.01
Sugar (refined).....	do..	.02	Manufactured tobacco.....	do..	.25
Fancy biscuits.....	do..	.04	Cigars.....	each..	.01
Butter.....	do..	.06	Cigarettes.....	do..	.04
Lard.....	do..	.02	Lumber.....	per foot..	.04
Candy, confectionery.....	do..	.05	Trade plates, not in sets.....	per dozen..	.12
Salt.....	per 100 pounds..	.10	Basins, not exceeding 12 inches.....	do..	.12
Tea.....	per pound..	.10	Wines and liquors:		
Rice.....	per 112 pounds..	.25	Brandy, whisky, cordials, and liqueurs,		
Common soap.....	per pound..	.02	per gallon.....		2.00
Fancy toilet soap.....	do..	.06	Rum and gin.....	per gallon..	1.50
Starch.....	do..	.06	All wines, except claret.....	do..	2.10
Steel.....	do..	.02	Ale, beer, and claret.....	do..	.75

##### AD VALOREM.

Upon all other goods not enumerated in the foregoing there shall be levied and collected a duty of 12½ per cent ad valorem. Transit traders not excepted.

##### FREE GOODS.

Seine, lye, thread, agricultural implements, machinery of all kinds (bill hooks and cutlasses excepted), tools, sewing machines, palm kernel and coffee bags, shooks, hoop iron, rivets, tenter hooks, musical instruments, books for use of missions and schools.

##### EXPORT TARIFF.

All export duties payable in gold or currency except that on rubber and gutta-percha, which is payable in gold.

Palm oil.....	per gallon..	\$0.01
Palm kernels.....	per bushel..	.02
Camwood.....	per ton..	2.50
Rubber and gutta-percha.....	per pound..	.06
Ivory.....	do..	.05

All articles of produce not hereinbefore mentioned shall pay no export duty.

Issued by authority.

#### BONDED WAREHOUSES IN LIBERIA.

Minister Smith, of Monrovia, under date of January 25, 1900, says that the Liberian legislature has enacted a law for the erection and establishment of bonded warehouses in every port of entry of the country. The object of this is to prevent smuggling and to facilitate the collection of import duties.

<sup>1</sup> Transmitted by Minister Heard, of Monrovia. Corrected to April, 1900.

## REVENUE AND COMMERCE ACT OF 1897.

*It is enacted by the Senate and House of Representatives of the Republic of Liberia in Legislature assembled.*

SEC. 1.<sup>1</sup> That from and immediately after this bill shall become law, on the under-mentioned articles shall be paid the specific duty hereinafter stated. Rum and gin, one dollar and fifty cents per gallon, gold; leaf tobacco, ten cents per pound; gunpowder, ten cents per pound; salt, per cwt., ten cents; brass kettles, ten cents per pound; all wines, except claret, two dollars per gallon; whiskey, brandy, all cordials, and liqueurs, two dollars per gallon; ale, beer, and claret, seventy-five cents per gallon, all payable in gold; cutlasses, 87 cts. per doz.

SEC. 2. Foreign traders resident and doing business in the ports of Robertsport, Monrovia, Marshall, Grand Bassa, Greenville, and Harper may trade along or establish factories at the principal trading points, not ports of entry, along the coast of Liberia. For this privilege they shall pay a license of five hundred dollars, gold, for each point of trade where business is done, into the subtreasury of the proper county, but shall pay no other trading license.

The points at which trade may be carried on, as well as the regulations respecting the same, shall be named and promulgated by the Executive Government.

SEC. 3. The license money shall be set aside as a fund out of which the Government may grant stipends to native chiefs at trading places.

SEC. 4. No goods can be imported directly at points of trade, nor can any produce be exported directly therefrom. Both the goods used, and the produce exported, must be brought in and exported through the ports of entry named in the second section.

SEC. 5. All boats engaged in the trade between the ports of entry and the points of trade on the coast must be licensed, named, and numbered, and shall pay for said license, which shall be issued as the law directs, the sum of twelve dollars in gold yearly.

SEC. 6. The town of Bopora, in the Boatswaine country, Montserrado County, is ordered to be garrisoned by the Executive Government, which shall have power to raise and maintain a force of thirty men and officers for the purpose. Their pay shall be six dollars per month and rations, the officers' pay being in proportion. Foreign traders shall be invited to maintain depots for the development of the interior trade at said town, but with Liberian factors. The Executive Government shall formulate necessary regulations. Nothing in this section shall be construed to authorize the opening of factories for the sale of goods by foreigners in any of the townships now existing on the St. Pauls River, but foreign traders may maintain warehouses as depots on the roads and banks of the river, and use the river as a highway for their trade to and from the interior.

SEC. 7. The retail liquor license shall hereafter be two hundred dollars annually; for a six months' license, one hundred and twenty dollars shall be paid; for a three months' license, seventy dollars in gold. One-half of the license shall go to the General Government. Cases, demijohns, or quantities of liquor from three to five gallons and upward must be sold under a wholesale license. Retailers of goods and merchandise, auctioneers, lawyers, physicians, and all alien artisans and craftsmen shall pay a license of twenty-five dollars per year in gold. Pedlars shall pay twelve dollars gold per year.

Any law to the contrary notwithstanding.

Approved January 18, 1897.

## PORT REGULATIONS OF LIBERIA.

AN ACT providing port regulations for the Republic of Liberia.

*It is enacted by the Senate and House of Representatives of the Republic of Liberia in Legislature Assembled.*

SEC. 1. That the following articles shall constitute the port regulations of this Republic, and shall have the force of law from and after the first day of April, 1893.

SEC. 2. That all penalties for the violation of the said article shall be collected in a summary manner before the judge of the court of quarter sessions and common pleas for the county in which such violations shall occur, and said judge shall have power to dispose of all such questions in chambers. The attorney for the county shall file an information verified by the affidavit of the person charging such violation, and the court, after due notice to the defendant or person charged, which notice shall never be less than five days, shall at once dispose of the matter, unless satisfied by affidavit or otherwise that the ends of justice require a postponement, reserving to the defendant in every case his right to appeal.

<sup>1</sup> Incorporated into the tariff schedules preceding, digitized by Google

The informant in every case shall receive one-fourth of the penalty or penalties imposed when the same is collected, but shall not on this account be disqualified from giving evidence, and the other three-fourths shall go to the General Government.

ART. 1. The lawful commerce of all nations shall be on equal footing in the ports of entry of this Republic so far as the same shall be transacted lawfully.

ART. 2. All sailing ships, except those regularly engaged in the coastwise trade, upon their arrival in harbour, shall deliver their papers at the custom-house, or the consulate of their nation if there be such a consulate, which papers shall be returned as soon as a clearance shall be obtained and not before.

ART. 3. All foreign vessels, except steamers belonging to lines which shall be exempted by law and vessels in distress, shall pay a light and anchorage duty of fifteen dollars at the first port of this Republic at which they shall come to anchor.

ART. 4. No boat shall be allowed to go alongside of or board any vessel entering any port of this Republic, except such vessels as are regularly engaged in the coastwise trade, until the harbour master has visited the same and granted it permission to communicate; and all persons violating this regulation shall forfeit and pay a sum of not less than twenty dollars nor more than one hundred dollars.

ART. 5. No sailing vessel shall be allowed to unload cargo until the master thereof has regularly reported, deposited his papers, and obtained a permit from the collector of customs under a penalty of not less than fifty dollars nor more than two hundred dollars, which may be enforced against the master of said vessel or by seizing the vessel or cargo or any portion thereof. Steamers shall not be allowed to unload until their papers have been duly examined by the harbor master, and as soon as he is satisfied that the said papers are correct and grants permission to said vessel to communicate, he shall also grant a permit to land cargo.

ART. 6. All vessels entering any port of this republic shall show their national and house flags and shall be liable to a penalty of fifty dollars for failing to do so. Vessels anchoring after sunset shall show said flags on the following morning immediately after day-light.

ART. 7. No guns, muskets, pistols, nor other firearms shall be discharged in the harbour after sunset, except necessary and customary signals or except urgent occasions under a penalty of five dollars for each offence.

ART. 8. All vessels shall present to the collector of customs, within twenty-four hours after arrival, a correct manifest of the cargo and list of the passengers to be landed at that port under a penalty of twenty-five dollars.

ART. 9. The harbor masters shall see that these regulations are duly observed, and to this end they shall furnish all masters of vessels entering the ports of this Republic with a printed copy of the same, receiving for each copy so furnished twenty-five cents, and all directions given by them shall be observed without delay under a penalty of five dollars for each offence.

ART. 10. The harbor master shall have the power to order any vessel into quarantine which does not satisfy him by the exhibition of a clean bill of health from her last port that she is free from disease until said vessel is examined by the health officer. And even should a vessel present a clean bill of health he may still direct her to go into quarantine until such examination is made, if he shall have any reason to suspect that any contagious disease is on board, or that said ship is otherwise infected.

ART. 11. When the President shall by proclamation declare any port or ports infected it shall be the duty of the health officers of the several ports of the Republic to prescribe regulations for the government of intercourse with vessels from said port or ports, unless the President shall have done so, and the harbour master shall on pain of fine and dismissal see that such regulations or those prescribed by the President are observed by all persons, and shall prosecute, or cause to be prosecuted, all persons violating the same, and the said person or persons shall be subjected to a penalty of not less than fifty dollars nor more than five hundred dollars for each violation of such regulations.

ART. 12. In no case shall the harbour master delay the business of any vessel or steamer by failing to board them immediately after their arrival into port in the day, and by six o'clock in the morning when they arrive during the night. For any violation of this article he shall forfeit and pay a fine of not less than twenty dollars nor more than one hundred dollars, recoverable in the same manner as for violations of the port regulations.

Approved, January 23, 1893.

## PORTUGUESE WEST AFRICA.

[(1) Ambriz; (2) Cape Verde Islands; (3) Loanda, Benguela, and Mossamedes; (4) Portuguese Guinea; (5) Portuguese Kongo; (6) St. Thomas and Prince's Islands.]

## 1. AMBRIZ.

## PRELIMINARY DISPOSITIONS.

I.—*Importation.*

ART. 1. All goods imported from foreign ports into the custom-house of Ambriz shall be subject to the duties established in Schedule A.

ART. 2. All goods, products of the soil and industry of Portugal and adjacent islands, as well as those nationalized in the custom-houses of Portugal or adjacent islands, shall be subject to 10 per cent of the import duties established in said Schedule A.

ART. 3. All goods reexported from custom-houses of Portugal or adjacent islands shall pay 80 per cent of the duties established in the above-mentioned schedule.

ART. 4. In order that the goods and merchandise alluded to in articles 2 and 3 may enjoy the privileges stipulated therein, they must be accompanied by the clearance certificates of the custom-house from whence exported or reexported.

ART. 5. Goods reexported from other custom-houses of the province of Angola or those of other transmarine provinces shall benefit of the reductions stipulated in articles 2 and 3, according to their origin, conformably to the provisions of article 4.

ART. 6. Goods the production of other districts of Angola or of other transmarine provinces shall, on their importation into Ambriz, be subject to a duty of 6 per cent ad valorem.

ART. 7. All goods the production of the mother country, and foreign goods nationalized, exported from other districts of the province of Angola (with the exception of Portuguese Congo) or from other transmarine provinces, shall be exempt from duty at Ambriz, provided that they be accompanied by the regular passes issued by the custom-house from whence proceeding.

Sole §. The above-mentioned goods proceeding from the Congo district shall be subject to the duties stipulated in Schedule A.

ART. 8. All goods enumerated in Schedule B shall be exempt from import duties.

ART. 9. Imported goods shall be cleared on the declaration, in duplicate, without interlineations or erasures, of the importer, and signed by him or his authorized agent.

§ 1. This declaration must indicate:

- (a) The name and nationality of the vessel, and the port from whence proceeding.
- (b) The name of the master.
- (c) The date of entry of the vessel, and the number given to it on arrival.
- (d) The origin of the goods.
- (e) The marks, numbers, number and gross weight of the packages.
- (f) The denomination of the goods contained in each package.
- (g) The net weight (in detail) of each kind of goods or the number of the articles, if they be dutiable according to number.

(h) The value (in detail).

§ 2. An examination shall be effected to ascertain the accuracy of the declaration. When relative to the quality of the goods, this examination is obligatory, but when it concerns the verification of the weight or number it may, at the option of the examiner, extend to a part or all of the goods; but should the chief of the custom-house so decide, all of the goods must be examined, and even a second examination may be effected.

§ 3. Should the importer declare that he is not in possession of the documents necessary for him to make his declaration, he may request the previous opening of the packages under the surveillance of the customs and in a place, other than the clearance office, set apart for this purpose, and thus be enabled to make his declaration.

§ 4. The surveillance alluded to in the preceding paragraph is simply to prevent fraud, and, as it is a simple control of the opening and closing of the packages, should not be confounded with the examination of the goods.

ART. 10. Articles or goods, not specially mentioned, composed of materials or substances subject to different duties, shall pay the duty leviable on the predominating material or substance.

In case of doubt as to the predominating material or substance, the duty of the material or substance the most highly taxed shall be levied.

## II.—*Reimportation.*

ART. 11. Products of the soil and industry of Ambriz exported abroad shall, when returned, be considered as of foreign origin.

§ 1. Goods which have been exported in destination of national ports and are returned accompanied by documents attesting their first origin shall, however, not be subject to new duties.

§ 2. Manufactured articles, national or nationalized, which have been exported to be improved or repaired, may likewise be reimported free of duty under the following conditions:

- (a). They must be reimported at the same custom-house through which exported.
- (b). They must be reimported within one year from the date of their exportation.
- (c). Be reimported for account of their exporters.
- (d). Be accompanied by a certificate duly authenticated by the custom-house from whence proceeding (when concerning a national port), or by a certificate legalized by the respective consular agent (when from a foreign port). These documents are destined to establish the identity of the goods.
- (e). On their exportation they must be registered and described in detail, in order that, on their reimportation, their origin can be exactly proved.

## III.—*Exportation and reexportation.*

ART. 12. All goods exported through the custom-house of Ambriz shall be subject to the duties stipulated in Schedule C.

ART. 13. The reexportation of goods destined to foreign ports, to the mother country, or to other transmarine provinces is authorized, and such goods shall be subject to a duty of 2 per cent ad valorem and the charges for warehousing stipulated in article 23.

## IV.—*Conveyance of stored goods from one custom-house to another.*

ART. 14. Dutiable goods, other than those produced or manufactured in the province of Angola, stored in a customs warehouse of Ambriz, may, conformably to the present article, be conveyed to another custom-house and only pay the duties in the custom-house from whence they are cleared for consumption.

§ 1. This transport shall be exempt from duty, taxes, and other customs expenses, with the exception of warehouse charges conformably to article 23, and from the stamp dues for the clearance certificates and passes.

§ 2. The transport must be effected by means of a declaration signed by the interested party. On the presentation of this document the customs shall transmit a pass, with two stubs, to the custom-house of destination. This latter shall return one of these stubs to be annexed to the one from which the two first have been detached. These documents shall be entered in the special register signed and furnished by the inspector of finance.

§ 3. These declarations and passes must mention the exact quality, quantity, nature, and value of the goods.

§ 4. Packages the contents of which can not previously be examined, such as cases, barrels, and bales, shall be bound and sealed according to the regulations.

ART. 15. The coasting trade between the ports of the province of Angola can only be carried on by Portuguese vessels.

§ 1. Foreign vessels entering a port of the province and which have only discharged part of their cargo may, however, in virtue of commercial treaties and by complying with the regulations in force, retain on board that part of their cargo destined to another port of the same province, or to another national or foreign port, without being subject, for the goods not landed, to any customs duty, excepting the expenses of surveillance, the amount of which, however, can not exceed those established for national navigation.

§ 2. Foreign, as well as national, vessels entering a port of the province of Angola may likewise transship, but only on national vessels, all or part of their cargo destined to other ports of the same province.

§ 3. Goods transhipped in the manner above described shall be sent to the ports of destination accompanied by a clearance pass, according to the rules and formalities established in article 14. An employee of the interior customs service must be present when the goods are transhipped, and must effect the sealing of the packages.

§ 4. Portuguese vessels proceeding from ports of the Kingdom shall, however, be exempt from the formality of clearance, conveyance, and sealing for the transshipment of their cargo, provided that they be furnished with special manifests of the respective goods, as well as the special clearance certificate issued by the custom-house from whence proceeding. In such case the transshipment shall be effected by controlling the packages according to the special manifests which, as well as the



clearance certificates of origin, shall accompany the goods to the port of destination of the transhipped cargo.

§ 5. Foreign ships shall be authorized, as heretofore, when complying with the decree of August 18, 1891, to carry on the coasting trade between the ports of Angola and those of other transmarine provinces.

#### VI.—*Transshipment.*

ART. 16. The transshipment from a merchant vessel to another merchant vessel or man-of-war, of whatever nationality, may be effected free of duty.

§ Sole. By "transshipment" is to be understood the removal from one vessel to another of a cargo proceeding from a country other than the province and destined to ports other than those of the province.

#### VII.—*Ad valorem duties.*

ART. 17. The ad valorem duties established in the import tariff shall be levied on the value of the goods at the place of origin or manufacture, increased by the expenses for freight, insurance, and commission incurred up to their arrival in the custom-house of clearance.

§ 1. Should the customs officers deem the goods to be undervalued, they shall cause the same to be appraised by experts, one of which is appointed by the customs and the other by the importer. These experts, before the appraisement, shall choose a third expert. In case of disagreement the third shall be appointed by the customs administration.

§ 2. If, from the appraisement, it be ascertained that the value of the goods exceeds by 10 per cent that declared by the importer, the latter shall be liable to a fine of 50 per cent of the duties corresponding to the amount undervalued.

§ 3. In case of disagreement between the two first experts, and when the third decides in favor of the importer, the fiscal authorities may, should they think it necessary for the interests of the treasury, use their right of preemption, by paying to the importer the value he has declared increased by 10 per cent.

§ 4. The statements of preemption must be transmitted to the commission mentioned in article 17 of the regulations of November 7, 1889. Said commission shall designate the custom-house which must effect the sale of the goods.

§ 5. Should the articles in question, however, be liable to deterioration, the customs administration may immediately effect their sale.

ART. 18. The ad valorem duties applicable to exported goods must be levied on the prices current published in the last "Boletim official" of the province received by the custom-house of clearance. These prices shall be fixed every three months by the commission alluded to in article 17 of the decree of November 7, 1889.

#### VIII.—*Exemption from duty.*

ART. 19. The following articles shall, in addition to the goods enumerated in Schedule B, be exempt from import duty.

(a) Goods seized and afterwards abandoned.  
(b) Remains of wrecked vessels, such as rigging, sails, pulleys, wood, anchors, and chains.

(c) Baggage and articles for the personal or professional use of passengers, officers, and crews of vessels.

(d) Articles imported for account of companies, contractors or institutions for which free-entry has been granted in virtue of a special law.

§ 1. The articles mentioned in the preceding paragraph (c) must be presented in the custom-house accompanied by a statement signed by the master of the vessel, stating the number of packages and the name of the persons to whom they belong.

§ 2. Travelers' baggage in transit for other ports, stored in the warehouse, may be dispensed from examination, when they are bound, sealed, and accompanied by an employee to the vessel where shipped.

§ 5. Is to be considered as baggage, and as such exempt from duty: Clothing and articles for the personal use of travelers or crews of vessels, as well as tools, instruments, books, and utensils necessary for the profession or trade of the traveler.

All articles mentioned in this paragraph must be imported in quantity and quality proportionate to the rank, profession, or other particulars relating to the traveler.

ART. 20. Are exempt from the payment of export duties:

1. Goods nationalized and on which consumption duties have been paid.  
2. Goods recovered from a shipwreck and those from vessels condemned as unseaworthy.

3. Remains from wrecked vessels.

4. Ships' provisions.

ART. 21. For the clearance of goods exempt from duty the prescriptions relative to dutiable goods must be complied with.

IX.—*Prohibitions.*

ART. 22. The importation of the following articles is prohibited in the province of Ambriz:

- (a) Artillery material, except when imported for account of the State.
- (b) Portuguese money proceeding from foreign ports.
- (c) Foreign copper or silver money, of whatever origin.
- (d) Foreign goods bearing trade or manufacturers' marks contrary to the dispositions of the law of June 4, 1883.
- (e) Goods imported on vessels not complying with the conditions stipulated by the Congress of Paris of April 16, 1886.

X.—*Warehousing.*

ART. 23. All goods subject to duty shall, when cleared for consumption, be entitled to free storage during six months. When they are intended for reexportation or transit, they shall be subject to warehouse dues two months after their entry into the warehouse. Provisions, spare stores, produce of the fishery of whaling vessels are excepted; these articles enjoy free storage during six months.

§ 1. At the expiration of the time mentioned in the preceding article, the warehouse dues shall be 50 reis per 100 kilograms (gross weight) per month for dry goods, and 20 reis per decaliter for liquids.

§ 2. Goods warehoused for less than fifteen days shall pay for one-half month; and when for more than fifteen days for one month, save the dispositions of the following paragraph:

§ 3. Goods exempt from import duties, of whatever origin, can enjoy free warehousing during thirty days from their entry into the warehouse; should they not be cleared at the expiration of said time they must pay the warehouse dues corresponding to the days of delay.

§ 4. Inflammable goods can only be deposited in special warehouses.

§ 5. When, in case of an unforeseen necessity, goods are stored in warehouses rented by the customs, they shall pay warehouse dues corresponding to the amount of the rent.

§ 6. Should the customs not have sufficient warehouses belonging to the administration, or rented by it, the storage can be effected in private warehouses, provided that bond be given for the payment of duties, but always under the surveillance of the customs.

§ 7. The maximum time allowed for goods to remain in the warehouse shall be one year, reckoned from the day of entry of the vessel.

§ 8. At the expiration of this time the goods shall be sold at public auction, the sale having been announced during the previous thirty days. The owners may, however, up to the day of sale, withdraw their goods by paying the customs duties and warehouse dues.

§ 9. From the proceeds of the sale the expenses incurred for the auction, the customs duties, and warehouse dues shall be deducted; the balance shall be deposited in the central treasury of the province for account of the interested party. This balance shall be remitted to him if he claims it within five years; at the expiration of said time the deposit shall be acquired by the treasury.

§ 10. When goods detained as a guaranty for a contested fine are liable to deterioration they may be sold. Inflammable materials, which can not be stored in the custom-house, shall likewise be sold immediately. The proceeds of the auction shall, in both these cases, be detained as a deposit until the legality of the seizure has been decided.

ART. 24. By complying with the paragraphs alluded to in article 408 and following of the commercial code, the Government may concede the establishment of general warehouses to legally incorporated administrations, societies, and companies, the statutes of which have been approved by the Government. These establishments shall, however, be subject to the surveillance of the State, and particular regulations shall determine the manner in which the customs operations must be effected therein.

XI.—*Tare allowances and packages.*

ART. 25. All goods shall be dutiable on the net weight, which will be established by deducting for their packages the tare allowances stipulated in Table I.

§ 1. The interested parties may cause their goods to be weighed without their packages or recipients.

§ 2. Recipients such as casks, barrels, hogsheads, cases, bales, sacks, tins, and similar packages, generally employed for the indispensable packing of imported goods, shall be exempt from duty.

§ 3. Should articles, however, not generally employed in packing, which are not indispensable to the package, and which can be sold separately in their actual state, be found in the interior packages of goods, such articles shall be liable to the duties stipulated in the tariff, as if imported separately.

## XII.—Average to goods.

ART. 26. Averaged goods are entitled to an abatement of the duties levied on them in proportion to the difference between the value of the goods at the time of clearance and when in their perfect state.

§ 1. For customs purposes the following shall be considered as average:

(a) Any damage which goods suffer by accident from the moment the sea risks commence for the importing vessel to the time of their discharge.

(b) Any damage which goods suffer by accident in the port of discharge on account of packages falling into the water at the time of landing.

(c) Damage which goods stored in customs warehouses suffer on account of moisture or inundation.

§ 2. Goods damaged from a cause other than those above-mentioned shall enjoy no abatement of duty for the difference of quality or value.

§ 3. Even in the cases mentioned in section 1, the abatement shall not be granted unless the depreciation exceeds 3 per cent of the value of the goods previous to the accident, and provided that the following conditions have been complied with:

§ 4. If the damage occurred during the voyage, the master must, on the arrival of the vessel, prove by an official document that the damage resulted from leakage, collision, stranding, fire, or other sea accident.

§ 5. If the damage occurred in the port of discharge or on the lighters, this circumstance must be proved by a statement drawn up immediately after the accident, or, at the latest, within the following twenty-four hours, by the employees intrusted with the maritime service.

§ 6. When the damages alluded to in the preceding paragraphs have been proved the administration shall ascertain, by means of appraisal, whether the damage really resulted from one of the causes above mentioned.

§ 7. No abatement of duties on account of damage shall be made for cereals, sugar, pulse, meat, cheese, codfish, fruits, and other alimentary substances, nor for medicaments and medicinal drugs.

§ 8. Such shall also be the case, whatever may have been the cause of the damage, for rough wood beams, planks, joists, sleepers, crude metals, and all other goods the value of which can not be diminished by contact with sea water.

ART. 27. Owners of the goods mentioned in sections 7 and 8 of the preceding article shall be allowed, whatever may be the nature of the damage, to separate the undamaged portion of their goods, to clear the same for consumption, and to reexport or abandon the remainder.

§ 1. When the cereals or pulse are slightly damaged by sea water a reduction of the weight, proportionate to the degree of moisture, may be granted. For this purpose a comparison shall be made between the weight of a determined measure of cereals in a dry state with a like measure in a damaged condition, but the total weight obtained by this comparison can not be inferior to that declared in the manifest.

§ 2. In case of reexportation of damaged alimentary products in destination of a foreign port, the customs shall inform the Portuguese consul at such port; when they are in destination of a national port the customs authorities at that port must be informed.

§ 3. In case of clearance or abandonment of damaged alimentary products or medicaments, the sanitary authorities shall be called upon for their advice. Should the sanitary authorities declare that it would be noxious to public health to permit the clearance of said products for consumption, such products must be destroyed immediately, and a written statement drawn up, with the formalities required in analogous cases.

§ 4. Should the sanitary authorities so permit, the alimentary products abandoned on account of damage shall, as well as goods abandoned owing to sea damage, be sold by the customs for account of the owners. The net proceeds of the sale, after deducting the duties and expenses, shall be deposited during three years in the central fiscal office of the province; after this time, when no claim has been made, the amount shall be acquired by the treasury.

ART. 28. When, in case of sea damage, the importer refuses to clear the goods with the abatement of duty allowed, conformably to the following article, he can abandon the same. In such case their sale shall be effected by the customs and the abatement shall be proportionate to the difference between the invoice value and the proceeds of the sale.

ART. 29. The origin and importance of the damage shall be ascertained by two experts who, conformably to article 26, section 3, must issue a decision on the

matter. One of these experts, a customs employee, shall be appointed by the director of the custom-house, and the other by the merchant.

§ 1. Before beginning the appraisalment the experts shall select a third arbitrator, in case of parity of votes; should the experts not agree as to this selection, the third expert shall be named by the customs authority.

§ 2. The decision of the experts shall be final.

### XIII.—*Penal dispositions.*

ART. 30. Contraband involves the confiscation of the goods forming the object of the contraband, and shall, in addition, be liable to a fine not exceeding 500,000 reis, without prejudice to an indemnity, as stipulated in the laws, for loss or damages caused. Fraud shall be punished with a fine equal to five times the duties to be paid on the goods. Transgressions to the fiscal regulations shall be punished with a fine of from 1,000 to 200,000 reis.

ART. 31. The law of July 29, 1886, defines the transgressions mentioned in the preceding article as follows:

(a) By "contraband" is to be understood the fraudulent importation or exportation of goods, the importation or exportation of which is absolutely prohibited.

(b) By "fraud" is to be understood any act tending to evade, wholly or in part, the payment of import, export, or consumption duties and taxes.

(c) Are to be considered as simple transgressions all acts which, although they can not be classed under a or b, are contrary to the laws and fiscal regulations.

ART. 32. In all the cases alluded to in the preceding articles the goods, as well as the respective means of conveyance, shall be detained as guaranty for the payment of the fine, when the same be not immediately paid or the amount deposited or guaranteed.

ART. 33. The owners of goods and of the means of conveyance shall be held responsible for the acts of their clerks, agents, conductors, or persons acting in their place and stead, in everything relating to the payment of duties and the fines incurred.

ART. 34. Process shall be summarily carried out according to the procedure adopted in justice. Judgment shall be rendered by the director of the custom-house, after considering the arguments produced by the accusation and the defense, and after having previously examined the written plea of the defendant and taken the advice of the two employees of his administration highest in rank.

§ 1. Appeal from the decision of the director can be made to the commission mentioned in article 17 of the regulations of November 7, 1889, but after the minutes of the proceedings have been communicated to the interested party.

§ 2. According to said article, if before the trial is ended and before final decision is given it be ascertained that the accused has committed a transgression or crime against common law which must be judged by the ordinary tribunals, the director of the custom-house shall be held to bring the fact to their notice.

ART. 35. One-third of the amount proceeding from fines and the sale of confiscated goods shall be acquired by the treasury; the other two-thirds shall be divided between the persons who have effected the seizure, denounced the fraud, or discovered the transgression.

ART. 36. Any explosive material or easily inflammable product (such as gunpowder, dynamite, nitroglycerin, percussion caps, matches, petroleum, etc.) found in packages admitted into custom-houses shall, when such packages do not externally bear indication of the contents, or when these substances have not been duly declared at the time of entry, be seized. The owners of the packages, or their representatives, shall, in addition, be held responsible for any damage resulting through such omission.

### XIV.—*Various dispositions.*

ART. 37. Vessels, of whatever nationality, exclusively employed in fishing on the high seas shall be authorized to deposit in the custom-house mentioned in article 1 their spare stores or other articles, by paying, on their withdrawal, a six-monthly rent amounting to 2 per cent ad valorem.

When the time of deposit exceeds one year the permit must be renewed.

ART. 38. Doubts and contestations which might arise as to the interpretation or application of the fiscal laws and regulations, including the liquidation, application, or collection of duties and fees, shall, in the first instance, be decided by the commission mentioned in article 17 of the regulations of November 7, 1889, and, in appeal, by the provincial council, conformably to article 45 of the same regulations.

ART. 39. The imposts, fees, and other charges on navigation, collected as charges for tonnage, anchorage, visit of the captain of the port, and sanitary fees, are stipulated in the respective schedules.

ART. 40. Products and goods imported for account of the State or any administration shall be subject to the duties stipulated in the import tariff.

ART. 41. It is prohibited to collect, under whatever pretext, either on goods or navigation, duties, imposts, or fees other than those stipulated in the above-mentioned schedules, and whosoever transgresses this prohibition shall incur the penalties applicable to extortioners and the ordinary tribunals shall, without the intervention of the superior authorities, be competent to render judgment.

§ 1. This prohibition does not extend to legally authorized municipal imposts.

ART. 43. The Treasury is not responsible for damage which goods stored in customs warehouses or in warehouses rented by the administration might suffer, when such damage results from an unforeseen accident and can not be attributed to the negligence or fault of the employees, save the cases provided for in paragraph c, section 1 of article 26.

FRANCISCO JOAQUIM FERREIRA DO AMARAL.

AT THE PALACE, April 16, 1893.<sup>1</sup>

*Import duties.<sup>2</sup>*

[Money: 1,000 reis = milreis = \$1.08.]

No.	Goods.	Units.	Rates of duty.
			<i>Reis.</i>
1	Tar, pitch, and coal tar .....	Kilograms .....	20
2	Firearms:		
	(a) Trade muskets, flint and percussion, not rifled, such as "lazarinas (reunaa)" and the like, and barrels for the same, imported for trade with the natives. ....	Ad valorem .....	10 p. c.
	(b) Guns not otherwise mentioned .....	Each .....	3,000
	(c) Revolvers, pistols, and barrels for the same .....	do .....	800
3	Sugar:		
	(a) Muscovado .....	Kilograms .....	10
	(b) White or refined .....	do .....	40
4	Miscellaneous manufactured articles:		
	Needles, pins, canes, cigar and cigarette holders, pipes, capsules for bottles, hooks and eyes, brushes, percussion caps, pencil brushes, combs, and articles for personal adornment, such as breastpins, rings, earrings, watch chains, bracelets and similar articles, buttons of all kinds (all the foregoing except precious metals), toys, and perfumery. ....	Ad valorem .....	10 p. c.
5	Olive oil and other alimentary oils .....	Decaliters .....	1,000
6	Dutch tiles of colored faience .....	Kilograms .....	20
7	Lime and cement .....	do .....	4
8	Boots and shoes:		
	(a) Boots, coarse, heavy, for trading purposes, and weighing more than 700 grams to the pair. ....	do .....	300
	(b) Boots and shoes, all other .....	do .....	1,000
9	Caoutchouc, manufactures of, not otherwise specified .....	do .....	500
10	Tea .....	do .....	500
11	Vessels, foreign built, sailing or steam, of a tonnage measurement not exceeding 200 cubic meters. ....	Ad valorem .....	12 p. c.
12	Alimentary products:		
	(a) Rice and codfish .....	Kilograms .....	20
	(b) Potatoes, ship biscuit, onions, and wheat flour .....	do .....	30
	(c) Butter and imitation butter, cheese, lard, grease, bacon, prepared meats of all kinds, preserves of all kinds (including the tare), spices, dried fruit, sweet and other biscuits, and alimentary products of all kinds not otherwise mentioned. ....	do .....	150
13	Sail cloth or canvas of linen or cotton, also articles of cordage, whether made up or not. ....	do .....	50
14	Medicines, simple or compound, and all other substances employed in pharmacy. ....	do .....	500
15	Paper:		
	(a) Writing paper and envelopes, even with printed matter. ....	do .....	300
	(b) Paper of other kinds .....	do .....	100
16	Nails:		
	(a) Of copper, brass or similar alloys, except those for sheathing vessels. ....	do .....	300
	(b) Of any other metal, including also nails for sheathing vessels. ....	do .....	80
17	Petroleum .....	do .....	20
18	Matches .....	do .....	120
19	Gunpowder .....	Ad valorem .....	10 p. c.
20	Clocks and watches:		
	(a) Watches .....	do .....	10 p. c.
	(b) Other kinds, not specially mentioned .....	do .....	25 p. c.

<sup>1</sup> Corrected to April, 1900.

<sup>2</sup> Conformably to the prescriptions of Article XCII of the general act of the Brussels conference, the importation through the custom-house of Ambriz of alcoholic beverages, of whatever origin, at 50° C. shall be subject to a duty of 2,700 reis per hectoliter = \$2.92 per 26.417 gallons.

<sup>3</sup> The importation of these guns is subject to the regulations and formalities of the administration and police.

Import duties—Continued.

No.	Goods.	Units.	Rates of duty.
			<i>Reis.</i>
21	Soap .....	Kilograms .....	50
22	Salt .....	Ad valorem .....	10 p. c.
23	Tiles, roofing, and bricks .....	Kilograms .....	4
24	Colors in powder, and coloring earths .....	do .....	10
25	Colors, prepared in any manner .....	do .....	20
26	Pipes:		
	(a) Of earthenware .....	do .....	10
	(b) Of stoneware .....	do .....	30
27	Window glass .....	do .....	100
28	Wine, common, liqueur wines, and vinegar: a		
	(a) In casks .....	Decaliters .....	600
	(b) In bottles .....	do .....	1,200
29	Sparkling wines .....	do .....	3,000
30	All merchandise not otherwise specified .....	Ad valorem .....	6 p. c.

a Decree of April 25, 1895, modifying the duties on wines and liquors.

ART. 1. The duties applicable to common national wines, ordinary, and liqueur, as well as wine vinegar in casks, imported through the transmarine custom-houses of Africa, shall temporarily be reduced to 10 reis.

ART. 2. The general duties established in the tariffs of the colonies of Africa and applicable to common or liqueur wines, and to vinegar in casks, as well as to beer, cider, and all other fermented beverages not specially mentioned, shall be increased by 300 reis. This new duty shall not be levied in the custom-house of St. Thomas Island.

Articles exempt from import duty.<sup>1</sup>

- |  |  |
|--|--|
| <ol style="list-style-type: none"> <li>1. Staves.</li> <li>2. Animals, living.</li> <li>3. Coal.</li> <li>4. Buildings of iron, or of iron combined with other materials, to be used as dwelling houses or for agricultural or industrial purposes, put together or not (when of national origin).</li> <li>5. Foreign gold coin.</li> <li>6. Portuguese coin, imported from Portuguese ports.</li> <li>7. Vessels, sailing or steam, national or foreign, of a tonnage measurement superior to 200 cubic meters, with their fittings, and vessels of a tonnage not exceeding 200 cubic meters, with their fittings (when of Portuguese nationality).</li> <li>8. Felt, for roofing.</li> <li>9. Twine for fishing nets (when of national origin).</li> <li>10. Ice.</li> <li>11. Pulse.</li> <li>12. Books, printed in any language.</li> <li>13. Sewing machines.</li> </ol> | <ol style="list-style-type: none"> <li>14. Agricultural and industrial machines and instruments and accessories thereof, and scientific and mathematical instruments and apparatus.</li> <li>15. Timber for building purposes, in the rough or wrought (when of national origin).</li> <li>16. Accessories and detached parts for vehicles (when of national origin).</li> <li>17. Plants and fruits, fresh.</li> <li>18. Fishing nets (when of national origin).</li> <li>19. Sacks, of coarse linen, packing or sack cloth, and similar materials (when of national origin).</li> <li>20. Brick and building stone (when of national origin).</li> <li>21. Casks, complete or in pieces (when of national origin).</li> <li>22. Glass and earthenware vessels having been used for the importation of goods.</li> <li>23. Wagons, wagonettes, and carriages for railways also rails.</li> <li>24. Vehicles of any kind (complete), put together or in pieces (when of national origin).</li> </ol> |
|--|--|

Export duties.

	Per cent.
Ivory and caoutchouc:	
Exported to Portuguese ports .....	ad valorem... 7
Exported to foreign ports .....	do... 15
All other goods not specially mentioned:	
Exported to Portuguese ports .....	do... 3
Exported to foreign ports .....	do... 10

<sup>1</sup>In virtue of a decree of date December 7, 1892, manioc flour and dried fish imported into Ambriz from Loanda, Benguela, and Mossamedes are also exempt from duty.

*Tare allowances to be deducted from the gross weight of goods subject to duty.*

Goods.	Nature of packages.	Tare.
		<i>Per cent.</i>
Sugar.....	Barrels, casks, and cases.....	15
Do.....	Sacks.....	2
Tea.....	Cases, single.....	30
Do.....	Cases, double.....	40
Liquids.....	Casks containing liquids or the like (moldados). .....	18
Do.....	Barrels.....	20
Butter.....	do.....	20
Do.....	Pots or jars of earthenware.....	30
Products, other, not specially mentioned (when not weighed separate from their packages). .....	Barrels, casks, and cases.....	12
Do.....	Baskets, dossers, crates, tins, baskets with lids, etc. ....	6
Do.....	Packages wrapped up or packed in oilcloth, in addition to the corresponding tare. ....	2
Recipients or bottles .....	Of earthenware.....	25
Do.....	Of glass.....	10

*Charges to be collected by the customs of Ambriz, conformably to the laws and regulations in force.*

#### TONNAGE DUES.

No.	Vessels.	Unit.	Reis.
1	Sailing vessels, seagoing .....	Per ton (100 cubic feet) .....	150
2	Steam vessels, seagoing .....	Per ton .....	50
3	Steam vessels, seagoing, effecting a regular service between the mother country and the transmarine provinces. ....	do .....	25
4	Coasting vessels of each transmarine province, but only annually, reckoned from the date of payment. ....	do .....	150

#### EXEMPTIONS.

- (a) Men-of-war of whatever nationality.
- (b) Pleasure vessels belonging to legally constituted and recognized associations.
- (c) Merchant vessels which in virtue of a contract, international treaties, or special laws are exempt from the payment of this due.
- (d) Vessels, national or foreign, exclusively employed in fishery, tugs, undecked vessels, of whatever tonnage, and coasting vessels of a tonnage of less than 20 tons.
- (e) Vessels forced through stress of weather or accident to enter any port of the colony without effecting a commercial transaction.
- (f) Vessels entering or clearing in ballast, or those which, entering with a cargo, clear in ballast to be repaired in any port, even foreign, and return to reship the same cargo.
- (g) Vessels which only take on board provisions or coal when steamships.
- (h) Vessels which enter or clear without effecting a commercial transaction, as well as those which, having effected a commercial transaction of any kind, are afterwards declared unseaworthy and destined to be broken up.
- (i) Vessels having on board shipwrecked persons, prisoners, or other passengers, ordered to be taken on board by consuls or other local authorities.
- (j) Vessels entering the port with the special and exclusive purpose to receive goods from a vessel transshipping the same on account of force majeure duly proved.
- (k) Vessels only conveying precious metals, coined or bullion.

## 2. CAPE VERDE ISLANDS.

### I.—Importation.

ARTICLE 1. All goods imported from foreign ports into the custom-houses of the Cape Verde Islands shall be subject to the duties established in Schedule A.

ART. 2. All goods products of the soil and industry of Portugal and adjacent islands, as well as those nationalized in the custom-houses of Portugal or adjacent islands, shall be subject to 20 per cent of the import duties established in said Schedule A, excepting alcohol and common brandy, which shall pay 60 per cent of the same duties, save the dispositions of No. 34, relative to national tobacco.

ART. 3. All goods reexported from custom-houses of Portugal or adjacent islands shall pay 80 per cent of the duties established in the above-mentioned schedule, with the exception of tobacco, which shall continue to pay the duty stipulated in No. 34.

ART. 4. In order that goods and merchandise alluded to in articles 2 and 3 may enjoy the privileges stipulated therein, they must be accompanied by the clearance certificates of the custom-house from whence exported or reexported.

ART. 5. Goods reexported from custom-houses of other transmarine provinces shall have the benefit of the other reductions stipulated in articles 2 and 3, according to their origin, conformably to the provisions of article 4.

ART. 6. National goods, or those nationalized in said provinces, shall enjoy the privileges established by article 2, excepting the provisions of the following article.

ART. 7. Goods exported from Portuguese transmarine ports, subject to lower import duties or exempt from duty, as well as goods nationalized in these ports, shall pay the duties stipulated in Schedule A, after deducting the duties paid thereon in the ports of origin.

ART. 8. All goods enumerated in Schedule B shall be exempt from import duties.

ART. 9. Imported goods shall be cleared on the declaration, in duplicate, without interlineations or erasures of the importer, and signed by him or his authorized agent.

§ 1. This declaration must indicate:

- (a) The name and nationality of the vessel and the port from whence proceeding.
- (b) The name of the master.
- (c) The date of entry of the vessel and the number given to it on its arrival.
- (d) The origin of the goods.
- (e) The marks, numbers, and gross weight of the packages.
- (f) The denomination of the goods contained in each package.
- (g) The net weight (detailed) of each kind of goods or the number of the articles, if they be dutiable according to quantity.

(h) The value (detailed).

§ 2. An examination shall be effected to ascertain the accuracy of the declaration. When relative to the quality of the goods, this examination is obligatory, but when it concerns the verification of the weight or number it may, at the option of the examiner, extend to a part or all of the goods; but, should the chief of the custom-house so decide, all of the goods must be examined and even a second examination may be effected.

§ 3. Should the importer declare that he is not in possession of the necessary documents to make his declaration, he may request the previous opening of the packages under the surveillance of the customs, and in a place, other than the clearance, set apart for this purpose, and thus be enabled to make his declaration.

§ 4. The surveillance alluded to in the preceding paragraph is simply to prevent fraud, and, as it is a simple control of the opening and closing of the packages, can not be confounded with the examination of the goods.

## II.—*Reimportation.*

ART. 10. Products of the soil and industry of the Cape Verde Islands having been exported abroad shall, when returned, be considered as of foreign origin.

§ 1. Goods which, after having been exported in destination of national ports, are returned, accompanied by documents attesting their first origin, shall, however, not be subject to new duties.

§ 2. Manufactured articles, national or nationalized, which have been exported to be improved or repaired may likewise be reimported free of duty under the following conditions:

- (a) They must be reimported at the same custom-house through which exported.
- (b) They must be reimported within one year from the date of their exportation.
- (c) Be reimported for account of their exporters.
- (d) Be accompanied by a certificate duly authenticated by the custom-house from whence proceeding (when concerning a national port), or by a certificate legalized by the respective consular agent (when from a foreign port). These documents are destined to establish the identity of the goods.
- (e) On their exportation they must be registered and described with all their details, in order that, on their reimportation, their origin can be exactly proved.

## III.—*Exportation and reexportation.*

ART. 11. All goods exported through the custom-houses of the Cape Verde Islands shall be subject to the duties stipulated in Schedule C.

ART. 12. The reexportation of goods destined for foreign ports, to the mother country, or to other transmarine provinces is authorized, and such goods shall be subject to no duties or imposts of any kind other than charges for warehousing, conformably to article 23, and with the exception of the dispositions of article 16, section 2.



IV.—*Conveyance of stored goods from one to another custom-house.*

ART. 13. Dutiable goods other than those produced or manufactured in the Cape Verde Islands stored in a customs warehouse of these islands may, conformably to the present article, be conveyed from one to another custom-house and only pay the duties in the custom-house where the goods are cleared for consumption.

§ 1. This conveyance shall be exempt from duty, taxes, and other customs expenses, with the exception of warehouse charges, conformably to article 23, and the stamp dues for the clearance certificates and passes.

§ 2. The conveyance must be effected by means of a declaration signed by the interested party. On the presentation of this document the customs officer shall send a pass with two stubs to the custom-house of destination. This latter shall return one of these stubs to be annexed to a third from which the two first have been detached. These documents shall be entered in the special register signed and furnished by the inspection of finance.

§ 3. These declarations and passes must exactly mention the quality, quantity, nature, and value of the goods.

§ 4. Packages the contents of which can not previously be examined, such as cases, barrels, and bales, shall be bound and sealed according to the regulations.

V.—*Coasting trade.*

ART. 14. Goods and merchandise produced in the Cape Verde Islands or nationalized therein through the payment of consumption duties in one of the custom-houses of these islands can, when accompanied by the necessary certificates, freely pass in transit from one to another port of the province, save the dispositions contained in the following paragraphs:

§ 1. Native brandy can only pass in transit from one island to another on the payment of an export duty of 20 reis per liter.

§ 2. Fresh fruits, game and poultry, vegetables, and fresh meat may be shipped for transit without requiring a pass.

ART. 15. The coasting trade between the ports of the province can only be carried on by Portuguese vessels.

§ 1. Foreign vessels entering a port of the province and which have only discharged part of their cargo may, however, in virtue of commercial treaties and by complying with the regulations in force, retain on board that part of their cargo destined to another port of the same province, or to another national or foreign port, without being subject, for the goods not landed, to any customs duty, excepting the expenses of surveillance, the amount of which, however, can not exceed those established for national navigation.

§ 2. Foreign, as well as national, vessels entering a port of the province may likewise transship, but only on national vessels, all or part of their cargo destined to other ports of the same province.

§ 3. Goods transhipped in the manner above described shall be sent to the ports of destination accompanied by a clearance pass, according to the rules and formalities established in article 13. An employee of the interior customs service must be present when the goods are transhipped and must effect the sealing of the packages.

§ 4. Portuguese vessels proceeding from ports of the Kingdom shall, however, be exempt from the formality of clearance, conveyance, and sealing for the transshipment of their cargo, provided that they be furnished with special manifests of the respective goods, as well as the special clearance certificate issued by the custom-house from whence proceeding. In such case the transshipment shall be effected by controlling the packages according to the special manifests, which, as well as the clearance certificates of origin, shall accompany the goods to the port of destination of the transhipped cargo.

§ 5. Foreign ships shall be authorized as heretofore, when complying with the decree of August 18, 1881, to carry on the coasting trade between the ports of the Cape Verde Islands and those of other transmarine provinces.

VI.—*Transshipment.*

ART. 16. The transshipment from a merchant vessel to another merchant vessel, or man-of-war, of whatever nationality, may be effected free of duty, save the disposition of section 2.

§ 1. By transshipment is meant the transshipment from one vessel on another of a cargo proceeding from a country other than the province and destined to ports other than those of the province.

§ 2. Coal, even when not landed, but directly transhipped on steam vessels, shall not be exempt from the import duty established in Schedule A.

VII.—*Ad valorem duties.*

ART. 17. The *ad valorem* duties established in the import tariff shall be levied on the value of the goods at the place of origin or manufacture, increased by the expenses for freight, insurance, and commission incurred up to their arrival in the custom-house of clearance.

§ 1. When the customs officers deem that the goods have been undervalued, they shall cause the same to be appraised by experts, one of which is appointed by the customs and the other by the importer. These experts, before the appraisement, shall choose a third expert. In case of disagreement between the two first experts, the third shall be appointed by the customs administration.

§ 2. If, from the appraisement of the goods, it be ascertained that their value exceeds by 10 per cent that declared by the importer, the latter shall be liable to a fine of 50 per cent of the duties corresponding to the amount undervalued.

§ 3. In case of disagreement between the two first experts, and when the third decides in favor of the importer, the fiscal authority may, should it think it necessary to the interests of the treasury, use its right of preemption, by paying to the importer the value he has declared increased by 10 per cent.

§ 4. The statements of preemption must be transmitted to the commission mentioned in article 17 of the regulations of November 7, 1889. Said commission shall designate the custom-house which must effect the sale of the goods.

§ 5. Should the articles in question, however, be liable to deterioration, the customs administration may immediately effect their sale.

ART. 18. The *ad valorem* duties applicable to exported goods must be levied on the price current published in the last official bulletin of the province received by the custom-house of clearance. These prices shall be fixed every three months by the commission alluded to in article 29 of the decree of December 20, 1888.

VIII.—*Exemptions from duty.*

ART. 19. The following articles shall, in addition to the goods enumerated in Schedule B, be exempt from import duty:

(a) Materials of war intended for the land or sea forces.

(b) Remains of wrecked vessels, such as rigging, sails, pulleys, wood, anchors, and chains.

(c) Baggage and articles for the personal or professional use of passengers, officers, and crews of vessels.

§ 1. The articles mentioned in the preceding paragraph must be presented in the custom-house accompanied by a statement signed by the master of the vessel, stating the number of packages and the name of the persons to whom they belong.

§ 2. Travelers' baggage in transit for other ports, stored in the warehouse, may be dispensed from the examination when they are bound, sealed, and accompanied by an employee to the vessel where they are shipped.

ART. 20. Are exempt from the payment of export duties:

1. Goods nationalized and on which the consumption duties have been paid.

2. Goods recovered from a shipwreck and those from vessels condemned as unseaworthy.

3. Remains from wrecked vessels.

4. Ship's provisions.

ART. 21. For the clearance of goods exempt from duty the prescriptions relative to dutiable goods must be complied with.

IX.—*Prohibitions.*

ART. 22. The importations and exportations prohibited in the mother country in virtue of article 2, Nos. 3 and 6 and sole section, and articles 3 and 4 of the law of July 29, 1886, shall likewise be prohibited in the province of the Cape Verde Islands.

X.—*Warehousing.*

ART. 23. All goods subject to duty shall be entitled to free storage during six months, when they are cleared for consumption. When they are intended for reexportation or transit, they shall be subject to the warehouse dues after two months from their entry into the warehouse. Provisions, spare stores, produce of the fishery of whaling vessels are excepted; these articles enjoy free storage during six months.

§ 1. At the expiration of the time mentioned in the preceding article, the warehouse dues shall be 2 reis per kilogram (gross weight) and per month.

§ 2. Goods warehoused for less than fifteen days shall be reckoned at one-half

month; when exceeding fifteen days as one month, save the dispositions of the following paragraphs:

§ 3. Goods exempt from import duties, of whatever origin, can not enjoy free warehousing. They must be cleared immediately on their discharge or within forty-eight hours; after this time they must pay the warehouse dues corresponding to the days of delay.

§ 4. Inflammable goods can only be deposited in special warehouses.

§ 5. Heavy or bulky goods, stored in sheds and yards of custom-houses, or on the wharves under the surveillance of the administration, shall pay one-half of the established warehouse dues.

§ 6. When, in case of an unforeseen necessity, goods are stored in warehouses rented by the customs, they shall pay warehouse dues corresponding to the amount of the rent.

§ 7. Should the customs not have sufficient warehouses belonging to the administration or rented by it, the storage can be effected in private warehouses, provided that bond be given for the payment of duties, but always under the surveillance of the customs.

§ 8. The maximum time allowed for goods to remain in the warehouse shall be one year from the day of entry of the vessel.

§ 9. After the expiration of this time the goods shall be sold at public auction, the sale having been announced during the previous thirty days. The owners may, however, up to the day of sale, withdraw their goods by previously paying the customs duties and warehouse dues.

§ 10. From the proceeds of the sale the expenses incurred for the auction, the customs duties, and warehouse dues shall be deducted; the balance shall be deposited in the central treasury of the province for account of the interested party. This balance shall be remitted to him if he claims it within five years; at the expiration of this time the deposit shall be acquired by the treasury.

§ 11. When goods detained as a guaranty for a contested fine are liable to deterioration they may be sold. All inflammable materials, which can not be stored in the custom-house, shall likewise immediately be sold. The proceeds of the auction shall, in both these cases, be detained as a deposit until the legality of the seizure has been decided.

ART. 24. By complying with the paragraphs alluded to in articles 408 and following of the commercial code, the Government may concede the establishment of general warehouses to legally incorporated administrations, societies, and companies, the statutes of which have been approved by the Government. These establishments shall, however, be subject to the surveillance of the State, and particular regulations shall determine the manner in which the customs operations must be effected therein.

#### XI.—*Tare allowances and packages.*

ART. 25. All goods shall be dutiable on the net weight, which will be established by deducting the tare allowances stipulated in Table I for their packages.

§ 1. The interested parties may cause their goods to be weighed separate from their packages or recipients. Tissues and articles of wool, silk, linen, and cotton shall always be dutiable on net weight.

§ 2. Recipients such as casks, barrels, hogsheads, cases, bales, sacks, tins, and similar packages, generally employed for the indispensable packing of imported goods, shall be exempt from duty.

§ 3. Should, however, in the interior package of goods articles be found which are not generally employed for this purpose, which are not indispensable as their package, and which can be sold separately in their actual state (such as boxes and cases of cardboard, lacquer, or of a composition; decanters of fine glass or crystal; double wrappers for cotton tissues, etc.), such articles shall be liable to the duties stipulated in the tariff as if imported separately.

#### XII.—*Average to goods.*

ART. 26. Averaged goods are entitled to an abatement of the duties levied on them in proportion to the difference between the value of the goods at the time of clearance and when in their proper state.

§ 1. For customs purposes any damage which by accident goods suffer from the moment the sea risks commence for the importing vessel to the time of their discharge shall be considered as average.

§ 2. Any damage which by accident goods suffer in the port of discharge on account of packages falling into the water at the time of landing, or on account of the inundation of the customs warehouses, shall, for the same purposes, be considered as average.

§ 3. Goods damaged from a cause other than those above-mentioned shall enjoy no abatement of duty for the difference of quality or value.

§ 4. Even in the cases mentioned in sections 1 and 2, the abatement shall not be

granted unless the depreciation exceeds 3 per cent of the value of the goods previous to the accident, and provided that the following conditions have been complied with:

§ 5. If the damage occurred during the voyage the master must, on the arrival of the vessel, prove by an official document that the damage resulted from leakage, collision, stranding, fire or other sea accident.

§ 6. If the damage occurred in the port of discharge or on the lighters, this circumstance must be proved by a statement drawn up immediately after the accident or, at the latest, within the following twenty-four hours by the employees intrusted with the maritime service.

§ 7. When the damages alluded to in the preceding paragraphs have been proved, the administration shall appreciate, by means of an appraisalment, whether the damage really resulted from one of the causes above-mentioned.

§ 8. No abatement of duties on account of damage shall be made for cereals, sugar, pulse, meat, cheese, codfish, fruits, and other alimentary substances, nor for medicaments and medicinal drugs.

§ 9. This shall also be the case, and whatever may have been the cause of the damage, for rough wood, beams, planks, joists, sleepers, crude metals, and all other goods the value of which can not be diminished by their contact with sea water.

ART. 27. Owners of the goods mentioned in sections 8 and 9 of the preceding article shall be allowed, whatever may be the nature of the damage, to separate that portion of their goods not damaged, to clear the same for consumption, and to reexport or abandon the remainder.

§ 1. When cereals or pulse are slightly damaged by sea water, a reduction of the weight, proportionate to the degree of humidity, may be granted. For this purpose a comparison shall be made between the weight of a determined measure of cereals in their dry state with a like measure in their damaged state, but the total weight obtained by this comparison can not be inferior to that declared in the manifest.

§ 2. In case of reexportation of damaged alimentary products, in destination of a foreign port, the customs shall inform the Portuguese consul at such port, and when destined to a national port, the customs authorities at that port must be informed.

§ 3. In case of clearance or abandonment of damaged alimentary products or medicaments, the sanitary authority shall be called upon for its advice. Should the sanitary authority declare that it would be noxious to public health to permit the clearance of said products for consumption, they must be immediately destroyed and a written statement drawn up, with the formalities required in analogous cases.

§ 4. Should the sanitary authority not object, the alimentary products abandoned on account of damage shall, as well as goods abandoned owing to sea damage, be sold by the customs for account of the owners. The net proceeds of the sale, after deducting the duties and expenses, shall be deposited during three years in the central fiscal office of the province; after this time, when no claim has been made, the amount shall be acquired by the treasury.

ART. 28. When, in case of sea damage, the importer refuses to clear the goods with the abatement of duty allowed conformably to the following article he can abandon the same. In such case their sale shall be effected by the customs and the abatement shall be proportionate to the difference between the invoice value and the proceeds of the sale.

ART. 29. The origin and importance of the damage shall be ascertained by two experts who, conformably to article 26, section 7, must decide the facts. One of these experts, a customs employee, shall be appointed by the director of the custom-house and the other by the merchant.

§ 1. Before beginning the appraisalment the experts shall select a third arbitrator in case of parity of votes; should the two first experts not agree as to this selection, the third expert shall be named by the customs authority.

§ 2. The decision of the experts shall be without appeal.

### XIII.—*Penal dispositions.*

ART. 30. Contraband involves the confiscation of the goods fraudulently entered, and shall in addition be liable to a fine which can not exceed 500,000 reis, without prejudice to an indemnity for loss or damages caused, as stipulated in the law. Fraud shall be punished with a fine equal to five times the duties to be paid on the goods. Transgressions to the fiscal regulations shall be punished with a fine of from 1,000 to 200,000 reis.

ART. 31. The law of July 29, 1886, defines the transgressions mentioned in the preceding article, as follows:

(a) By contraband is meant the fraudulent importation or exportation of goods, the importation or exportation of which is absolutely prohibited.

(b) By fraud is meant any act tending to evade, wholly or in part, the payment of import, export, or consumption duties and taxes.

(c) Are considered as simple transgressions all acts which, although they can not be classed under *a* or *b*, are contrary to the laws and fiscal regulations.

ART. 32. In all the cases alluded to in the preceding articles, the goods, as well as the respective means of conveyance, shall be detained as guaranty for the payment of the fine, when the same be not immediately paid or the amount deposited or guaranteed.

ART. 33. The owners of goods and of the means of conveyance shall be held responsible for the acts of their clerks, agents, conductors, or persons acting in their place and stead, in everything relating to the payment of duties and the fines incurred.

ART. 34. Process must be summarily carried out according to the procedure adopted in justice. The judgment shall be rendered by the director of the customs-house, after considering the arguments produced by the accusation and the defense, and after having previously examined the written plea of the defendant and taken the advice of the two employees of his administration highest in rank.

§ 1. Appeal from the decision of the director can be made to the commission mentioned in article 17 of the regulations of November 7, 1889, but after the minutes of the proceedings have been communicated to the interested party.

§ 2. According to said article, when, before the trial is ended and before final decision, it be ascertained during the same trial that the accused has committed a transgression or crime against common law which must be judged by the ordinary tribunals, the director of the customs-house shall be held to bring the fact to their notice.

ART. 35. One-third of the amount proceeding from fines and the sale of confiscated goods shall be acquired by the treasury; the other two-thirds shall be divided between the persons having effected the seizure, denounced the fraud, or discovered the transgression.

ART. 36. Any explosible material or product easily inflammable (such as gun-powder, dynamite, nitroglycerin, percussion caps, matches, petroleum, etc.), found in packages admitted into custom-houses, shall, when such packages do not externally bear indication of the contents, or when these substances have not been duly declared at the time of entry, be seized. The owners of the packages or their representatives shall, in addition, be held responsible for any damage resulting through such omission.

#### XIV.—*Various dispositions.*

ART. 37. Whaling vessels simply touching at, or lying off, ports of the province, duty free, in order to take in provisions or water, may discharge, on payment of the respective duties, such goods as are generally exchanged for stores, and they may reship free of duty those goods not sold.

Sole §. Said vessels are not required to furnish a consular manifest and shall be exempt from the payment of customs or port duties. They shall only be subject to the charges for surveillance during their sojourn in the harbor.

ART. 38 and 39. (Relative to the salaries and fees of the customs officials).

ART. 40. Doubts and contestations which might arise as to the interpretation or application of the fiscal laws and regulations, including the liquidation, application, or collection of duties and fees, shall, in the first instance, be decided by the commission mentioned in article 17 of the regulations of November 7, 1889, and, in appeal, by the provincial council, conformably to article 45 of the same regulations.

ART. 41. The imposts, fees, and other charges on navigation, collected as charges for tonnage, anchorage, visit of the captain of the port, and sanitary fees, are stipulated in Table IV.

ART. 42. It is prohibited to collect, under whatever pretext, either on goods or navigation, duties, imposts, or fees other than those stipulated in the above-mentioned schedules, and whoever transgresses this prohibition shall incur the penalties applicable to extortioners, and the ordinary tribunals shall, without the intervention of the superior authorities, be competent to render judgment.

§ 1. This prohibition does not extend to municipal imposts legally authorized.

§ 2. ....

ART. 43. The treasury is not responsible for damage which goods stored in customs warehouses or in warehouses rented by the administration might suffer, when such damage results from an unforeseen accident and can not be attributed to the negligence or fault of the employees.

FRANSISCO JOAQUIM FERREIRA DO AMARAL.

PALACE, April 16, 1892.

## SCHEDULE A.

*Import tariff.*

[Money: Milreis = 1,000 reis = \$1.08.]

No.	Goods.	Unit.	Rate of duty.
			<i>Reis.</i>
1	Tar, pitch, and coal tar.....	Kilograms.....	20
2	Firearms:		
	(a) Trade muskets, flint or percussion, not rifled, such as "lazarinas (rennas)," and the like, and barrels for the same (imported for trade with the natives.)	Each.....	1,000
	(b) Guns not otherwise mentioned.....	do.....	2,000
	(c) Revolvers, pistols, and barrels for the same.....	do.....	800
3	Sugar of any quality.....	Kilograms.....	40
4	Miscellaneous manufactured articles:		
	(a) Needles, pins, canes, cigar and cigarette holders, pipes, capsules for bottles, hooks and eyes, brushes, percussion caps, pencil brushes, and combs.....	do.....	300
	(b) Articles of personal adornment, such as brooches, rings, earrings, watch chains, bracelets, buttons of all kinds, and similar articles (except those of precious metals), toys and perfumery.....	do.....	500
5	Alimentary oils of all kinds.....	Decaliter.....	1,000
6	Fermented beverages: <sup>1</sup>		
	A. Beer, cider, and other beverages not specially mentioned.....	do.....	1,000
	B. Wine, common or liqueur, and vinegar:		
	(a) In casks.....	do.....	600
	(b) In bottles.....	do.....	1,200
	(c) Sparkling wine.....	do.....	3,000
7	Distilled beverages: <sup>2</sup>		
	(a) Brandy, common, under 24° Cartier.....	do.....	1,200
	(b) Brandy, common, and alcohol, of 24° Cartier or above.....	do.....	4,000
	(c) Brandy, prepared, cognac, geneva, liqueurs, and other similar products.....	do.....	3,000
8	Lime.....	Kilograms.....	4
9	Boots and shoes:		
	(a) Boots or shoes, coarse, heavy, for trading purposes, and weighing more than 700 grams per pair.....	do.....	300
	(b) Boots and shoes, all other.....	do.....	1,000
10	Coal.....	Ton of 1,000 kilograms.....	300
11	Caoutchouc, manufactures of, not specified.....	Kilograms.....	500
12	Tea.....	do.....	500
13	Hats for men.....	Ad valorem.....	25 p. c.
14	Cement.....	Kilograms.....	1
15	Beads.....	do.....	100
16	Vessels, sailing or steam.....	Ad valorem.....	2 p. c.
17	Mirrors (including the frames).....	Kilograms.....	200
18	Worn clothing (intended for trade with the natives).....	do.....	50
19	Felt, ordinary (intended that dyed or printed), in the piece or in made-up articles.....	do.....	300
20	Yarns:		
	(a) Of cotton, single (warp or welt).....	do.....	180
	(b) Of cotton, twisted.....	do.....	260
	(c) Of linen, wool, silk, or any other material, single or twisted.....	do.....	200

<sup>1</sup>The importation of these guns is subject to the regulations and formalities of the administration and police.

<sup>2</sup>Decree of April 25, 1895, modifying the tariffs of the Portuguese colonies in Africa.

ART. 1. The duties applicable to common national wines, ordinary and liqueur, as well as wine vinegar in casks, imported through the transmarine custom-houses of Africa shall temporarily be reduced to 10 reis.

ART. 2. The general duties established in the tariffs of the colonies of Africa and applicable to common or liqueur wines and to vinegar in casks, as well as to beer, cider, and all other fermented beverages not specially mentioned, shall be increased by 300 reis. This new duty shall not be levied in the custom-house of St. Thomas Island.

ART. 3. The duties established in the tariffs of Loanda, Benguela, and Mossamedes, and in those of Mozambique, Cape Verde, and St. Thomas Islands, applicable to common brandy under 24° Cartier, to alcohol or common brandy of 24° Cartier and above and to prepared brandy, cognac, geneva, liqueurs, and other distilled or alcoholic beverages enumerated in the aforesaid tariffs, whether such beverages be foreign or nationalized, shall be increased by 50 per cent.

§ 1. The reduction granted to the products mentioned in the present article when of national origin shall continue to be calculated on the anterior duty not increased by the surtax of 50 per cent.

§ 2. The importation through the transmarine custom-houses of the above-mentioned countries of all foreign or nationalized products destined to or which may be employed in the distillation of brandy or alcohol, of whatever strength, is prohibited.

## SCHEDULE A—Import tariff—Continued.

No.	Goods.	Unit.	Rate of duty.
			<i>Reis.</i>
21	Alimentary products:		
	(a) Rice .....	Kilograms .....	20
	(b) Codfish, potatoes, ship biscuits, onions, and wheat flour .....	do .....	30
	(c) Maize flour .....	do .....	1
	(d) Butter and imitations of butter, cheese, lard, grease, bacon, prepared meats of all kinds, preserves of all kinds (including the tare), spices, dried fruit, sweet and other biscuits, and alimentary products of all kinds not otherwise mentioned. ....	do .....	150
22	Sailcloth and canvas of linen or cotton, also articles of cordage, whether made up or not. ....	do .....	50
23	Medicines, simple or compound, and all other substances employed in pharmacy. ....	do .....	500
24	Metals:		
	A. Precious metals in ingots or manufactured (including articles set with precious stones). ....	Ad valorem .....	10 p. c.
	B. Copper, pure, brass, bronze, and similar alloys:		
	(a) Cast, hammered, or rolled (in bars, plates, sheets or rods). ....	Kilograms .....	10
	(b) Wire and pipes .....	do .....	100
	(c) In manufactures not otherwise specified (plain, tinned, nickeled, silvered, or gilt). ....	do .....	500
	C. Lead—		
	(a) Cast or rolled (in bars, plates, sheets, or rods and scrap (metralha)). ....	do .....	5
	(b) In manufactures not otherwise specified ....	do .....	70
	D. Tin and zinc—		
	(a) Cast or rolled (in bars, plates, or sheets) ....	do .....	5
	(b) In manufactures not otherwise specified ....	do .....	300
	E. Iron and steel—		
	(a) Cast, hammered, or rolled (in bars, rods, hoops, angle and T iron, in wire, or in plain or corrugated sheets, whether coated or not with zinc, copper, or tin), including chains, anchors, and grapnels. ....	do .....	3
	(b) In columns, pipes, beams, network, railings, tanks, and other similar articles not specially mentioned, intended for building purposes (plain or galvanized). ....	do .....	25
	(c) Cast iron and steel wares not otherwise specified. ....	do .....	60
	(d) Manufactures of tin plate .....	do .....	300
	(e) Locks, bolts, latches, hinges, door handles, ornaments, and other small articles for use in building; tools and utensils, with or without handles, for use in trades and industries, and all other articles of hammered or rolled iron or steel not otherwise mentioned (including cutlery with or without handles), whether plain, painted, zincd, tinned, or enameled. ....	do .....	100
25	Paper:		
	(a) Writing paper and envelopes, even when printed. ....	do .....	200
	(b) Paper, other kinds .....	do .....	100
26	Nails:		
	(a) Of copper, brass, or similar alloys, except those used for sheathing vessels. ....	do .....	300
	(b) Of any other metal, including also nails for sheathing vessels. ....	do .....	80
27	Petroleum .....	do .....	50
28	Matches .....	do .....	120
29	Gunpowder .....	do .....	250
30	Ceramic products:		
	(a) Tiles, roofing, and bricks .....	do .....	4
	(b) Tiles of colored faience .....	do .....	20
	(c) Pipes, earthenware .....	do .....	10
	(d) Pipes, stoneware .....	do .....	30
	(e) Faience of all kinds .....	do .....	50
31	Clocks and watches:		
	(a) Watches .....	Ad valorem .....	10 p. c.
	(b) Other clocks not specially mentioned .....	do .....	25 p. c.
32	Soap .....	Kilograms .....	50
33	Salt .....	do .....	250
34	Tobacco:		
	A. National—		
	(a) In the leaf, rolls, or cakes .....	Kilograms .....	50
	(b) Cigars .....	do .....	300
	(c) Manufactured, of all kinds .....	do .....	300
	B. Foreign—		
	(a) Unmanufactured .....	do .....	1,800
	(b) Manufactured, of all kinds .....	do .....	3,600

SCHEDULE A—*Import tariff*—Continued.

No.	Goods.	Unit.	Rate of duty.
			<i>Reis.</i>
35	<b>Tissues:</b>		
	A. Tissues of silk, pure or mixed with other materials, in the piece or in made-up articles.	Kilograms .....	2,500
	B. Tissues of wool, in the piece or in made-up articles—		
	(a) Cloths and cassimeres of wool, pure or mixed with other materials, even with silk.	.....do .....	2,000
	(b) Flannels of pure wool .....	.....do .....	700
	(c) Flannels of wool and cotton .....	.....do .....	500
	(d) Shawls and scarfs of pure wool or of wool mixed with cotton.	.....do .....	1,200
	(e) Knitted tissues and hosiery .....	.....do .....	1,000
	(f) Tissues not otherwise mentioned, of pure wool or of wool mixed with cotton.	.....do .....	500
	C. Tissues of cotton, in the piece or in made-up articles— <sup>1</sup>		
	(a) Unbleached or bleached .....	.....do .....	250
	(b) Called Russian ("russos") .....	.....do .....	300
	(c) Dyed or printed, not otherwise mentioned .....	.....do .....	500
	D. Linen tissues not otherwise specified, in the piece or in made-up articles.	.....do .....	300
	E. Hessians, sackcloth, packing cloth, and the like, and sacks of such materials.	.....do .....	50
36	Colors, in powder, and coloring earths .....	.....do .....	10
37	Colors, prepared in any manner .....	.....do .....	20
38	<b>Umbrellas and parasols:</b>		
	(a) Covered with silk .....	.....do .....	1,500
	(b) Covered with any other material .....	.....do .....	250
39	Candles .....	.....do .....	70
40	Window glass, and common black or green glassware not otherwise mentioned.	.....do .....	100
41	Bottles and demijohns of common black or green glass.	Each .....	30
42	Glassware not otherwise mentioned .....	Kilograms .....	150
43	All goods not otherwise specified .....	Ad valorem .....	20 p. c.

<sup>1</sup> The duties of subdivision C are applicable only to prepared tissues or to those which are presented in the state of finish in which they are sold for use. Tissues not prepared or not completely finished shall be subject to double the duties.

## SCHEDULE B.

*Articles exempt from import duties.*

- |  |  |
|--|--|
| <ol style="list-style-type: none"> <li>1. Staves.</li> <li>2. Mineral waters.</li> <li>3. Animals, living.</li> <li>4. Buildings of iron, or of iron combined with other materials, to be used as dwelling houses or for industrial or agricultural purposes, put together or not (when of national origin).</li> <li>5. Foreign gold coin.</li> <li>6. Portuguese coin, imported from Portuguese ports.</li> <li>7. Felt, for roofing (coberturas).</li> <li>8. Twine for fishing nets (when of national origin).</li> <li>9. Ice.</li> <li>10. Vegetables.</li> <li>11. Books printed in any language.</li> <li>12. Sewing machines.</li> <li>13. Agricultural and industrial machines and instruments, and appurtenances thereof; and scientific and mathematical instruments and apparatus.</li> </ol> | <ol style="list-style-type: none"> <li>14. Timber for building purposes, in the rough or wrought (when of national origin).</li> <li>15. Appurtenances and detached parts for vehicles (when of national origin).</li> <li>16. Plants and fruits, fresh.</li> <li>17. Fishing nets (when of national origin).</li> <li>18. Sacks, of coarse linen packing or sackcloth, and similar materials (when of national origin), or of whatever origin when used or to be used as coal sacks.</li> <li>19. Tiles and building stones (when of national origin).</li> <li>20. Casks, put together or not (when of national origin).</li> <li>21. Glass and earthenware vessels having been used for the importation of goods.</li> <li>22. Wagons, wagonettes, and carriages for railways, and rails.</li> <li>23. Vehicles, of all kinds (complete) fitted together or not (when of national origin).</li> </ol> |
|--|--|

## SCHEDULE C.

*Duties on exports.*

		<i>Reis.</i>
Castor oil .....	decaliter ..	240
Coffee .....	kilograms ..	4
Coral .....	do ..	600
Castor-oil seed .....	do ..	6
All other articles not specially mentioned .....	ad valorem ..	2 p. c.

NOTE.—Goods exported from the Cape Verde Islands to Portugal or to the islands adjacent thereto shall pay half the rates stated in the above schedule.



TABLE I.—*Tare allowances to be deducted from the gross weight of goods subject to duty.*

[Article 25 of the preliminary dispositions.]

No.	Goods.	Nature of packages.	Tares.
			<i>Per cent.</i>
1	Sugar.....	Barrels, casks, and cases.....	15
	Do.....	Sacks.....	2
2	Tea.....	Cases, single.....	30
	Do.....	Cases, double.....	40
3	Liquids (excepting molasses), products in brine, and other products in sauces called "molhados".....	In recipients of wood.....	18
	The same goods.....	In recipients of glass.....	10
	Do.....	In recipients of earthenware.....	25
	Do.....	In tins.....	6
4	Butter.....	Barrels.....	20
	Do.....	Earthenware pots or jars.....	30
	Do.....	Tins.....	6
5	Molasses.....	In recipients of wood.....	10
6	Products, other, not specially mentioned (when not weighed separate from their packages).....	Barrels, casks, and cases.....	12
	Do.....	Baskets, dosers, crates, tins, baskets with lids, etc.....	6
	Do.....	Sacks and bales.....	2
	Do.....	Packages with wrappers, in addition to the corresponding tare.....	2

NOTE.—Tables II and III are relative to the fees of the employees, guards, and rowers of the customs service. (Articles 38 and 39 of the preliminary dispositions.)

TABLE IV.—*Charges to be collected by the customs of the Cape Verde Islands, conformably to the laws and regulations in force.*

## TONNAGE DUES.

No.	Vessels.	Unit.	Reis.
1	Sailing, seagoing.....	Per ton (100 cubic feet).....	53
2	Steam, seagoing.....	.....do.....	18
3	Steam, seagoing, effecting a regular service between the mother country and the transmarine provinces.....	Per ton.....	9
4	Coasting vessels of each transmarine province, but only once every year, reckoned from the date of payment.....	.....do.....	53

## EXEMPTIONS.

- (a) Men-of-war of whatever nationality.  
 (b) Pleasure vessels belonging to legally constituted and recognized associations.  
 (c) Merchant vessels which in virtue of a contract, international treaties, or special laws are exempt from the payment of this due.  
 (d) Vessels, national or foreign, exclusively employed in fishery, tugs, undecked vessels, of whatever tonnage, and coasting vessels of a tonnage of less than 20 tons.  
 (e) Vessels forced through stress of weather or accident to enter any port of the colony without effecting a commercial transaction.  
 (f) Vessels entering or clearing in ballast, or those which, entering with a cargo, clear in ballast to be repaired in any port, even foreign, and return to reship the same cargo.  
 (g) Vessels which only take on board provisions, or coal, when steamships.  
 (h) Vessels which enter or clear without effecting a commercial transaction, as well as those which, having effected a commercial transaction of any kind, are afterwards declared unseaworthy and destined to be broken up.  
 (i) Vessels having on board shipwrecked persons, prisoners, or other passengers, ordered to be taken on board by consuls or other local authorities.  
 (j) Vessels entering the port with the special and exclusive purpose to receive goods from a vessel transshipping the same on account of "force majeure" duly proved.  
 (k) Vessels only conveying precious metals, coined or bullion.

ART. 2. That part of the note relative to the exemption from tonnage dues on vessels only shipping or discharging small packages is maintained in force, even when such packages be subject to customs duty, provided that their total volume does not exceed 10 cubic meters per vessel, and the same exemption also applies to vessels not taking on board or landing more than four passengers.

NOTE.—By ordinances of June 4 and September 27, 1881, steamers only entering the ports of the Cape Verde Islands to ship coal, without effecting commercial transactions, and not conveying passengers, shall be subject to no tonnage dues. For the application of this duty, the shipment or discharge of small packages, whether dutiable or not, when their total volume does not exceed 10 cubic meters per vessel, as well as the transport of passengers, the shipment or landing of wrecked persons or of any other person by order of the Portuguese authorities or diplomatic request, when the number of persons does not exceed four per vessel, shall not be considered as commercial transactions.

## PORT DUES.

1. For every seagoing vessel, whether sailing or steam.....

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1,000

3. LOANDA, BENGUELA, AND MOSSAMEDES.

PRELIMINARY DISPOSITIONS.

I.—*Importation.*

ART. 1. All goods imported from foreign ports into the custom-houses of Loanda, Benguela and Mossamedes shall be subject to the duties established in Schedule A.

ART. 2. All good products of the soil and industry of Portugal and adjacent islands, as well as those nationalized in the custom-houses of Portugal or adjacent islands, shall be subject to 10 per cent of the import duties established in said Schedule A, with the exception of alcohol and common brandy, which shall pay 60 per cent of said duties, and national tobacco, which shall be dutiable according to No. 32 of the tariff.

ART. 3. All goods reexported from custom-houses of Portugal or adjacent islands shall pay 80 per cent of the duties established in the above-mentioned schedule, with the exception of tobacco, which shall continue to pay the duties stipulated in No. 32.

ART. 4. In order that the goods and merchandise alluded to in articles 2 and 3 may enjoy the privileges stipulated therein, they must be accompanied by the clearance certificates of the custom-house from whence exported or reexported.

ART. 5. Goods reexported from custom-houses of other transmarine provinces shall benefit by the reductions stipulated in articles 2 and 3, according to their origin, conformably to the provisions of article 4.

ART. 6. National goods or those nationalized in said provinces shall enjoy the privileges established by article 2, save the provisions of the following article.

ART. 7. Goods subject to reduced import duties, or exempt from duty, exported from Portuguese transmarine ports, as well as goods nationalized in these ports, shall pay the duties stipulated in Schedule A, after deducting the duties paid thereon in the ports of origin.

ART. 8. All goods enumerated in Schedule B shall be exempt from import duties.

ART. 9. Imported goods shall be cleared on a declaration, in duplicate, without interlineations or erasures, of the importer, and must be signed by him or his authorized agent.

§ 1. This declaration must indicate:

- (a) The name and nationality of the vessel and the port from whence proceeding.
- (b) The name of the master.
- (c) The date of entry of the vessel and the number assigned to it on arrival.
- (d) The origin of the goods.
- (e) The marks, numbers, and gross weight of the packages.
- (f) The denomination of the goods contained in each package.
- (g) The net weight (in detail) of each kind of goods, or the number of the articles, if they be dutiable, according to number.
- (h) The value (in detail).

§ 2. An examination shall be effected to ascertain the accuracy of the declaration. When relative to the quality of the goods, this examination is obligatory, but when it concerns the verification of the weight or number it may, at the option of the examiner, extend to a part or all of the goods; but, should the chief of the custom-house so decide, all of the goods must be examined, and even a second examination may be effected.

§ 3. Should the importer declare that he is not in possession of the documents necessary for him to make his declaration, he may request the previous opening of the packages under the surveillance of the customs, and in a place, other than the clearance office, set apart for this purpose, and thus be enabled to make his declaration.

§ 4. The surveillance alluded to in the preceding paragraph is simply to prevent fraud, and, as it is a simple control of the opening and closing of the packages, should not be confounded with the examination of the goods.

ART. 10. Manufactured articles or products composed of materials or substances subject to different duties shall be dutiable according to the substance or material predominating in quantity. If, however, the predominating material can not be ascertained, such products shall be subject to the duty levied on the material or substance paying the highest duty.

ART. 11. For the customs clearance of importations the duties on which exceed 1,000,000 reis, the payment of two-thirds of the duties may be effected by means of two promissory notes, conformably to the following rules:

(a) The goods must be presented to the customs by the same importer and entered in one sole declaration.

(b) The payment of one-third of the amount of the duties for each clearance must be effected immediately after the examination of the goods and appraisalment of the duties.

(c) For the other two-thirds two promissory notes, not bearing interest, must be signed by the importer. These notes shall fall due, the first three months and the second six months after the date of clearance.

(d) These notes must bear the signatures of two merchants of recognized credit, or bond must be given by a deposit of double the amount of the duties due.

(e) Should a note not be paid on its expiration, the payment of all the other notes signed by the same importer shall immediately be exacted.

ART. 12. Packages containing tobacco cleared in the custom-houses of Loanda, Benguela, and Mossamedes shall be sealed with bands bearing the seal of the custom-house and the date of clearance.

§ 1. The bands and seals must not only be affixed to the exterior recipients of the packages presented for clearance, but also to the interior recipients generally employed in putting up manufactured tobacco.

§ 2. The formality alluded to in the preceding paragraph must be entered in special registers, giving indication of the date, the number of the clearance, the name of the importer, the number of packages sealed, the quality of the tobacco, and the place of warehousing or of sale.

§ 3. Passes shall be remitted to the owners of tobacco cleared in custom-houses giving the details mentioned in the preceding paragraph. These passes must be presented to the fiscal agents on every requisition.

§ 4. Tobacco found without the required seal shall be considered as fraudulently imported, and the owners or carriers shall be liable to the penalties prescribed by law.

## II.—*Reimportation.*

ART. 13. Products of the soil and industry of Loanda, Benguela, and Mossamedes which have been exported abroad shall, when returned, be considered as of foreign origin.

§ 1. Goods which have been exported in destination of national ports, and are returned accompanied by legalized documents attesting their first origin, shall, however, not be subject to new duties.

§ 2. Manufactured articles, national or nationalized, which have been exported to be improved or repaired, may likewise be reimported free of duty, under the following conditions:

(a) They must be reimported at the same custom-house through which exported.

(b) They must be reimported within one year from the date of their exportation.

(c) Be reimported for account of their exporters.

(d) Be accompanied by a certificate duly authenticated by the custom-house from whence proceeding (when concerning a national port), or by a certificate legalized by the respective consular agent (when from a foreign port). These documents are destined to establish the identity of the goods.

(e) On their exportation they must be registered and described in detail, in order that, on their reimportation, their origin may be exactly proved.

## III.—*Exportation and reexportation.*

ART. 14. All goods exported through the custom-houses of Loanda, Benguela, and Mossamedes shall be subject to the duties stipulated in Schedule C.

ART. 15. The reexportation of goods destined to foreign ports, to the mother country, or to other transmarine provinces is authorized, and such goods shall be subject to a duty of 2 per cent ad valorem, whatever be the nationality of the exporting vessel.

## IV.—*Conveyance of stored goods from one to another custom-house.*

ART. 16. Dutiable goods, other than those produced or manufactured in the province of Angola, stored in a customs warehouse of Loanda, Benguela, and Mossamedes, may, conformably to the present article, be conveyed from one to another custom-house and only pay the duties in the custom-house whence the goods are cleared for consumption.

§ 1. This transport shall be exempt from duty, taxes, and other customs expenses, with the exception of warehouse charges, conformably to article 26, and of stamp dues for the clearance certificates and passes.

§ 2. The conveyance must be effected by means of a declaration signed by the interested party. On the presentation of this document the customs shall transmit a pass, with two stubs, to the custom-house of destination. This latter shall return one of these stubs to be annexed to the one from which the two first have been detached. These documents shall be entered in the special register furnished and signed by the inspector of finance.

§ 3. These declarations and passes must mention the exact quality, quantity, nature, and value of the goods.

§ 4. Packages the contents of which can not previously be examined, such as cases, barrels, and bales, shall be bound and sealed according to the regulations.

ART. 17. Goods the produce of the province of Angola, as well as those nationalized by the payment of duty in the custom-houses of Loanda, Benguela, and Mossamedes, may freely pass in transit from one to another port of the same province, provided that they be accompanied by the corresponding passes.

ART. 18. The coasting trade between the ports of the districts of Loanda, Benguela, and Mossamedes can only be carried on by Portuguese vessels.

§ 1. Foreign vessels entering a port of the province and which have only discharged part of their cargo may, however, in virtue of commercial treaties and by complying with the regulations in force, retain on board that part of their cargo destined to another port of the same province, or to another national or foreign port, without being subject, for the goods not landed, to any customs duty, excepting the expenses of surveillance, the amount of which, however, can not exceed those established for national navigation.

§ 2. Foreign as well as national vessels entering a port of the province of Angola may likewise transship, but only on national vessels, all or part of their cargo destined to other ports of the transmarine provinces.

§ 3. Goods transshipped in the manner above described shall be sent to the ports of destination accompanied by a clearance pass, according to the rules and formalities established in article 16. An employee of the interior customs service must be present when the goods are transshipped, and must effect the sealing of the packages.

§ 4. Portuguese vessels proceeding from ports of the Kingdom shall, however, be exempt from the formality of clearance, conveyance, and sealing for the transshipment of their cargo; provided, that they be furnished with special manifests of the respective goods, as well as the special clearance certificate issued by the custom-house from whence proceeding. In such case the transshipment shall be effected by controlling the packages according to the special manifests which, as well as the clearance certificates of origin, must accompany the goods to the port of destination of the transshipped cargo.

§ 5. Foreign ships shall be authorized, as heretofore, when complying with the decree of August 18, 1881, to carry on the coasting trade between the ports of the province of Angola and those of other transmarine provinces.

#### V.—*Transshipment.*

ART. 15. The transshipment from one merchant vessel to another merchant vessel or man-of-war, of whatever nationality, may be effected free of duty.

Sole §. By "transshipment" shall be understood the removal from one vessel to another of a cargo proceeding from a country other than the province, and destined to ports other than those of the province.

#### VI.—*Ad valorem duties.*

ART. 20. The ad valorem duties established in the import tariff shall be levied on the value of the goods at the place of origin or manufacture increased by 20 per cent.

§ 1. The value of the imported goods must be attested by an invoice from the manufacturer or seller of the place of origin, stating the real price of the goods in question. This invoice can, however, be substituted by a written declaration.

§ 2. The invoice or declaration must state, in addition to the value, the respective quantities of every kind of goods contained in the different packages presented for clearance.

§ 3. Should the customs officers deem the goods to be undervalued, they shall cause the same to be appraised by experts, one of which is appointed by the customs and the other by the importer. These experts, before the appraisal, shall choose a third expert. In case of disagreement, the third shall be appointed by the customs administration.

§ 4. If, from the appraisal, it be ascertained that the value of the goods does not exceed by 10 per cent that declared by the importer, the duties shall be levied according to the invoice or the declaration, and the expenses of the appraisal borne by the customs; in contrary cases the duties shall, as a penalty, be increased by 50 per cent, and the expenses of the appraisal must be paid by the importer.

§ 5. In case of disagreement between the two first experts, and when the third decides in favor of the importer, the fiscal authorities may, should they think it necessary for the interests of the treasury, use their right of preemption, by paying to the importer the value he has declared, increased by 10 per cent.

§ 6. The statements of preemption must be transmitted to the commission mentioned in article 17 of the regulations of November 7, 1889. Said commission shall designate the place where the sale of the goods must be effected.

§ 7. Should the articles in question, however, be liable to deterioration the customs administration may immediately effect their sale.

ART. 21. The ad valorem duties applicable to exported goods must be levied on the prices-current published in the last Boletim Oficial of the province received by the custom-house of clearance. These prices shall be fixed every three months by the commission alluded to in article 17 of the decree of November 7, 1889.

#### VII.—*Exemptions from duty.*

ART. 22. The following articles shall, in addition to the goods enumerated in Schedule B, be exempt from import duty:

(a) Goods seized and afterwards abandoned.  
(b) Remains of wrecked vessels, such as rigging, sails, pulleys, wood, anchora, and chains.

(c) Baggage and articles for the personal or professional use of passengers, officers and crews of vessels.

(d) Articles imported for account of companies, contractors or institutions for which the free entry has been granted in virtue of a special law.

§ 1. The articles mentioned in the preceding paragraph must be presented in the custom-house accompanied by a statement signed by the master of the vessel, stating the number of packages and the name of the persons to whom they belong.

§ 2. Travelers' baggage in transit for other ports, stored in the warehouse, may be dispensed from examination when they are bound, sealed, and accompanied by an employee to the vessel where shipped.

§ 3. Shall be considered as baggage and as such exempt from duty: Clothing and articles for the personal use of travelers or crews of vessels, as well as tools, instruments, and utensils necessary for the profession or trade of the traveler.

All articles mentioned in this paragraph must be imported in a quantity and quality proportionate to the rank, profession, or other particulars relating to the traveler.

ART. 23. Are exempt from the payment of export duties:

1. Goods nationalized and on which consumption duties have been paid.

2. Goods removed from a shipwreck and those from vessels condemned as unseaworthy.

3. Remains from wrecked vessels.

4. Ships' provisions.

ART. 24. For the clearance of goods exempt from duty the prescriptions relative to dutiable goods must be complied with.

#### VIII.—*Prohibitions.*

ART. 25. The importation of the following articles is prohibited in the provinces of Angola:

(a) Artillery material, except when imported for account of the State.

(b) Portuguese money proceeding from foreign ports.

(c) Foreign copper or silver money of whatever origin.

(d) Foreign goods bearing trade or manufacturers' marks contrary to the dispositions of the law of June 4, 1883.

(e) Goods imported on vessels not complying with the conditions stipulated by the Congress of Paris of April 16, 1886.

#### IX.—*Warehousing.*

ART. 26. All goods subject to duty shall, when cleared for consumption, be entitled to free storage during six months. When they are intended for reexportation or transit, they shall be subject to warehouse duties two months after their entry into the warehouse. Provisions, spare stores, produce of the fishery of whaling vessels are excepted; these articles enjoy free storage during six months.

§ 1. At the expiration of the time mentioned in the preceding article, the warehouse dues shall be 50 reis per 100 kilograms (gross weight) and per month for dry goods, and 20 reis per decaliter for liquids.

§ 2. Goods warehoused for less than fifteen days shall pay for one-half month, and when for more than fifteen days for one month, save the dispositions of the following paragraphs:

§ 3. Goods exempt from import duties, of whatever origin, can not enjoy free warehousing. They must be cleared immediately on their discharge or within the following forty-eight hours; at the expiration of this time they must pay the warehouse dues corresponding to the days of delay.

§ 4. Inflammable goods can only be deposited in special warehouses belonging to the administration or in private warehouses, provided that bond be given for the payment of duties, and always under the immediate surveillance of the customs.

§ 5. Should the customs not have sufficient warehouses belonging to the administration or rented by it, the storage can be effected in private warehouses, provided that bond be given for the payment of duties; but such storage shall always be under the surveillance of the customs.

§ 6. The maximum time allowed for goods to remain in the warehouse shall be one year from the day of entry of the vessel.

§ 7. At the expiration of this time the goods shall be sold at public auction, the sale having been announced during the previous thirty days. The owners may, however, up to the day of sale, withdraw their goods by paying the customs duties and warehouse dues.

§ 8. From the proceeds of the sale the expenses incurred for the auction, the customs duties, and warehouse dues shall be deducted; the balance shall be deposited in the central treasury of the province for account of the interested party. This balance shall be remitted to him if he claims it within five years; at the expiration of this time the deposit shall be acquired by the treasury.

§ 9. When goods detained as a guaranty for a contested fine are liable to deterioration they may be sold. All inflammable materials which can not be stored in the customs-house shall likewise immediately be sold. The proceeds of the auction shall, in both these cases, be detained as a deposit until the legality of the seizure has been decided.

ART. 27. By complying with the paragraphs alluded to in articles 408 and following of the Commercial Code the Government may concede the establishment of general warehouses to legally incorporated administrations, societies, and companies, the statutes of which have been approved by the Government. These establishments shall, however, be subject to the surveillance of the State, and particular regulations shall determine the manner in which customs operations must be effected therein.

#### X.—*Tare allowances and packages.*

ART. 28. All goods shall be dutiable on the net weight, which will be established by deducting the tare allowances for their packages stipulated in Table I.

§ 1. The interested parties may cause their goods to be weighed separate from their packages or recipients. Tissues and articles of wool, silk, linen, and cotton shall always be dutiable on net weight.

§ 2. Recipients, such as casks, barrels, hogsheads, cases, bales, sacks, tins, and similar packages, generally employed for the indispensable packing of imported goods, shall be exempt from duty.

§ 3. Should, however, articles be found in the interior packages of goods which are not generally employed for such packages which are not indispensable thereto, and which can be sold separately in their actual state, such articles shall be liable to the duties stipulated in the tariff as if imported separately.

#### XI.—*Average to goods.*

ART. 29. Averaged goods are entitled to an abatement of the duties levied on them in proportion to the difference between the value of the goods at the time of clearance and when in their perfect state.

§ 1. For customs purposes the following shall be considered as average:

(a) Any damage which goods suffer by accident from the moment the sea risks commence for the importing vessel to the time of their discharge.

(b) Any damage which goods suffer by accident in the port of discharge on account of packages falling into the water at the time of landing.

(c) Damage which goods stored in customs warehouses suffer on account of moisture or inundation.

§ 2. Goods damaged from a cause other than those above mentioned shall enjoy no abatement of duty for the difference of quality or value.

§ 3. Even in the cases mentioned in section 1 the abatement shall not be granted unless the depreciation exceeds by 3 per cent the value of the goods previous to the accident, and provided that the following conditions have been complied with:

§ 4. If the damage occurred during the voyage, the master must, on the arrival of the vessel, prove by an official document that the damage resulted from leakage, collision, stranding, fire, or other sea accident.

§ 5. If the damage occurred in the port of discharge or on the lighters, this circumstance must be proved by a statement drawn up immediately after the accident, or, at the latest, within the following twenty-four hours, by the employees intrusted with the maritime service.

§ 6. When the damages alluded to in the preceding paragraphs have been proved,

the administration shall ascertain, by means of an appraisement, whether the damage really resulted from one of the causes above mentioned.

§ 7. No abatement of duties on account of damage shall be made for cereals, sugar, pulse, meat, cheese, codfish, fruits, and other alimentary substances, nor for medicaments and medicinal drugs.

§ 8. Such shall also be the case, whatever may have been the cause of the damage, for rough wood, beams, planks, joists, sleepers, crude metals, and all other goods the value of which can not be diminished by contact with sea water.

§ 9. The expenses of the appraisement must be borne by the importer.

ART. 30. Owners of the goods mentioned in sections 7 and 8 of the preceding article shall be allowed, whatever may be the nature of the damage, to separate that portion of their goods not damaged, to clear the same for consumption, and to reexport or abandon the remainder.

§ 1. When cereals or pulse are slightly damaged by sea water, a reduction of the weight, proportionate to the degree of moisture, may be granted. For this purpose a comparison shall be made between the weight of a determined measure of cereals in a dry state with a like measure in a damaged condition, but the total weight obtained by this comparison can not be inferior to that declared in the manifest.

§ 2. In case of reexportation of damaged alimentary products in destination of a foreign port, the customs shall inform the Portuguese consul at such port; when they are in destination of a national port, the customs authorities at such port must be informed.

§ 3. In case of clearance or abandonment of damaged alimentary products or medicaments, the sanitary authorities shall be called upon for their advice. Should the sanitary authorities declare that it would be noxious to public health to permit the clearance of said products for consumption, such products must be immediately destroyed, and a written statement drawn up, with the formalities required in analogous cases.

§ 4. Should the sanitary authorities so permit, the alimentary products abandoned on account of damage shall, as well as goods abandoned owing to sea damage, be sold by the customs for account of the owners. The net proceeds of the sale, after deducting the duties and expenses, shall be deposited during three years in the central fiscal office of the province; after this time, when no claim has been made, the amount shall be acquired by the treasury.

ART. 31. When, in case of sea damage, the importer refuses to clear the goods with the abatement of duty allowed conformably to the following article, he can abandon the same. In such case their sale shall be effected by the customs and the abatement shall be proportionate to the difference between the invoice value and the proceeds of the sale.

ART. 32. The origin and importance of the damage shall be ascertained by two experts, who, conformably to article 29, section 3, must issue a decision on the matter in question. One of these experts, a customs employee, shall be appointed by the director of the custom-house, and the other by the merchant.

§ 1. Before beginning the appraisement the experts shall select a third arbitrator in case of parity of votes; should the two experts not agree as to this selection, the third expert shall be named by the customs authority.

§ 2. The decision of the experts shall be final.

## XII.—*Penal dispositions*

ART. 33. Contraband involves the forfeiture of the goods forming the object of the contraband, and is, in addition, subject to a penalty which shall not exceed ten times the value of the goods nor be less than 25 per cent of such value.

ART. 34. Any fraudulent statement in a customs declaration shall be punished with a minimum fine equal to double the duties to be paid or to a maximum fine of five times these duties; this fine, however, can not exceed double the value of the goods.

Sole §. Should, however, goods be discovered in false bottoms or otherwise concealed, or be packed with other articles subject to reduced duties or exempt from duty, or be landed after the customs examination and after having been declared for reexportation, the fine shall be equal to the value of the goods increased, for the maximum, by five times the duties due on the same, which maximum can not, however, exceed the value of such goods, and for the minimum by double said duties.

ART. 35. Every transgression to the fiscal regulations shall be punished with a fine of from 2,000 to 200,000 reis.

Sole §. If inflammable, explosive, or dangerous substance be found in packages admitted into the general customs warehouse, such substances not having been previously declared, the owners or consignees thereof shall be punished with a fine of from 5,000 to 500,000 reis, and they shall, in addition, be responsible for any damage that may be caused owing to such omission.

ART. 36. The law of July 29, 1886, defines the transgressions mentioned in the preceding article as follows:

(a) By "contraband" shall be understood the fraudulent importation or exportation of goods the importation or exportation of which is absolutely prohibited.

(b) By "frand" shall be understood any act tending to evade, wholly or in part, the payment of import, export, or consumption duties and taxes.

(c) Shall be considered as simple transgressions all acts which, although they can not be classed under *a* or *b*, are contrary to the laws and fiscal regulations.

ART. 37. In all the cases alluded to in the preceding articles, the goods, as well as the respective means of conveyance, shall be detained as guaranty for the payment of the fine, when the same be not immediately paid or the amount deposited or guaranteed.

ART. 38. The owners of goods and of the means of conveyance shall be held responsible for the acts of their clerks, agents, conductors, or persons acting in their place and stead in everything relating to the payment of duties and the fines incurred.

ART. 39. Process shall be summarily carried out according to the procedure adopted in courts of justice. Judgment shall be rendered by the director of the custom-house after considering the arguments produced by the accusation and the defense and after having previously examined the written plea of the defendant and taken the advice of the two employees of his administration highest in rank.

§ 1. Appeal from the decision of the director can be made to the commission mentioned in article 17 of the regulations of November 7, 1889, but after the minutes of the proceedings have been communicated to the interested party.

§ 2. According to said article, when, before the trial is ended and before final decision, it be ascertained that the accused has committed a transgression or crime against common law which must be judged by the ordinary tribunals the director of the custom-house shall be held to bring the fact to their notice.

ART. 40. One-third of the amount proceeding from fines and the sale of confiscated goods shall be acquired by the treasury; the other two-thirds shall be divided between the persons who have effected the seizure, denounced the fraud, or discovered the transgression.

### XIII.—*Various dispositions.*

ART. 41. Vessels exclusively employed in fishing on the high seas shall be authorized to deposit in the custom-houses mentioned in article 1 their spare stores or other articles by paying on their withdrawal a six-monthly rent, amounting to 2 per cent *ad valorem*. When the time of deposit exceeds one year, the permit must be renewed.

ART. 42. Doubts and contestations which might arise as to the interpretation or application of the fiscal laws and regulations, including the liquidation, application, or collection of duties and fees shall, in the first instance, be decided by the commission mentioned in article 17 of the regulations of November 7, 1889, and in appeal by the provincial council, conformably to article 45 of the same regulations.

ART. 43. The imposts, fees, and other charges on navigation collected as charges for tonnage, anchorage, visit of the captain of the port, and sanitary fees are stipulated in the respective schedules.

ART. 44. Products and goods imported for account of the State or any administration shall be subject to the duties stipulated in the import tariff.

ART. 45. It is prohibited to collect, under whatever pretext, either on goods or navigation, duties, imposts, or fees other than those stipulated in the above-mentioned schedules, and whosoever transgresses this prohibition shall incur the penalties applicable to extortioners, and the ordinary tribunals shall, without the intervention of the superior authorities, be competent to render judgment.

§ 1. This prohibition does not extend to legally authorized municipal imposts.

§ 2. ....

ART. 46. The treasury is not responsible for damage which goods stored in customs warehouses or in warehouses rented by the administration might suffer, when such damage results from an unforeseen accident and can not be attributed to the negligence or fault of the employees, save the disposition of paragraph c, section 1, of article 29.

FRANCISCO JOAQUIM FERREIRA DO AMARAL.

AT THE PALACE, April 16, 1892.



*Import duties.*

[The monetary unit of Loanda, Benguela, and Mossamedes is the reis; 1,000 reis = 1 milreis = \$1.06.]

No.	Classification.	Units.	Duties.
			<i>Reis.</i>
1	Tar, pitch, and coal tar .....	Kilograms <sup>1</sup> .....	20
2	Firearms:		
	(a) Trade muskets, flint and percussion, not rifled (such as "lazarinas," "reunna," and the like, imported for trade with the natives), and barrels for the same .....	Each .....	1,000
	(b) Trade muskets, not otherwise specified <sup>2</sup> .....	do .....	3,000
	(c) Revolvers, pistols, and barrels for the same .....	do .....	800
3	Sugar of any quality .....	Kilograms .....	40
4	Miscellaneous manufactured articles:		
	(a) Needles, pins, canes, pipes, cigar and cigarette holders, capsules for bottles, hooks and eyes, brushes, percussion caps, pencil brushes, and combs .....	do .....	300
	(b) Articles for personal adornment, such as brooches, rings, earrings, watch chains, bracelets, and the like (those of precious metals excepted), buttons of all kinds (those of precious metals excepted), toys, and perfumery .....	do .....	500
5	Alimentary oils of all kinds .....	Decaliters <sup>3</sup> .....	1,000
6	Fermented beverages: <sup>4</sup>		
	A. Beer, cider, and other kinds not specially mentioned .....	do .....	1,000
	B. Wine, common and liqueur, and vinegar—		
	(a) In casks .....	do .....	600
	(b) In bottles .....	do .....	1,200
	(c) Sparkling wines .....	do .....	3,000
7	Distilled beverages:		
	(a) Brandy, common, less than 24° Cartier .....	do .....	1,200
	(b) Alcohol and common brandy of 20° Cartier or above .....	do .....	4,000
	(c) Brandy, prepared, cognac, geneva, liqueurs, and similar products .....	do .....	3,000
8	Lime and cement .....	Kilograms .....	4
9	Boots and shoes:		
	(a) Boots, or common coarse shoes, for trade with the natives, weighing more than 700 grams per pair .....	do .....	300
	(b) Boots and shoes, all other kinds .....	do .....	1,000
10	Caoutchouc, manufactures of, not otherwise specified .....	do .....	500
11	Tea .....	do .....	500
12	Hats of woolen felt or ordinary straw for the use of natives .....	Each .....	100
	Hats not specially mentioned .....	do .....	500
	Caps of any tissue for the use of natives .....	do .....	50
	Caps not specially mentioned .....	do .....	250
13	Beads .....	Kilograms .....	100
14	Foreign vessels, sailing or steam, of a tonnage measurement not exceeding 200 cubic meters .....	Ad valorem .....	12 p. c.
15	Mirrors (including the frames) .....	Kilograms .....	200
16	Uniforms, old, and worn clothing (for trade with the natives) .....	do .....	50
17	Felt, ordinary (including that dyed or printed), in the piece or in made-up articles .....	do .....	300
18	Yarns:		
	(a) Cotton, single (warp and weft) .....	do .....	180
	(b) Cotton, twisted .....	do .....	260
	(c) Of linen, wool, silk, or any other filament (single or twisted) .....	do .....	200

<sup>1</sup> 1 kilogram = 2.2046 pounds.

<sup>2</sup> The importation of these guns is subject to the regulations and formalities of the administration and police published in the Boletim Oficial, No. 5, of January 29, 1887.

<sup>3</sup> 1 decaliter = 2.6418 gallons.

<sup>4</sup> Decree of April 25, 1895, modifying the duties on fermented and distilled beverages.

ART. 1. The duties applicable to common national wines, ordinary and liqueur, as well as wine vinegar in casks, imported through the transmarine custom-houses of Africa, shall temporarily be reduced to 10 reis.

ART. 2. The general duties established in the tariffs of the colonies of Africa, and applicable to common or liqueur wines, and to vinegar in casks, as well as to beer, cider, and all other fermented beverages not specially mentioned, shall be increased by 300 reis. This new duty shall not be levied in the custom-house of St. Thomas Island.

ART. 3. The duties established in the tariffs of Loanda, Benguela, and Mossamedes, and in those of Mozambique, Cape Verde, and St. Thomas Islands, applicable to common brandy under 24° Cartier to alcohol or common brandy of 24° Cartier and above, and to prepared brandy, cognac, geneva, liqueurs, and other distilled or alcoholic beverages enumerated in the aforesaid tariffs, whether such beverages be foreign or nationalized, shall be increased by 50 per cent.

§1. The reduction granted to the products mentioned in the present article when of national origin (Art. 1.) shall continue to be calculated on the anterior duty not increased by the surtax of 50 per cent.

§2. The importation through the transmarine custom-houses of the above-mentioned countries of all foreign or nationalized products destined to or which may be employed in the distillation of brandy or alcohol of whatever strength is prohibited.

## Import duties—Continued.

No.	Classification.	Units.	Duties.
19	Alimentary products:		<i>Reis.</i>
	(a) Rice and codfish .....	Kilograms .....	20
	(b) Potatoes, ships' biscuits, onions, and wheat flour .....	do .....	30
	(c) Butter and its imitations, cheese, lard, grease, bacon, preserved meats of all kinds, alimentary preserves (including the tare), spices, dried fruits, sweet and other biscuits, and any other alimentary articles not otherwise specified.	do .....	150
	Flour of maize and of "bombo," maize, rye, barley, oats and manioc, imported through the custom-houses in Angola, shall be liable to a duty of 15 reis per kilogram, including the differential duties established in the tariff of 1892.		
20	Canvas and sail cloth of linen or cotton for ships' sails, and articles of cordage, whether made up or not.	do .....	50
21	Medicines, simple or compound, and any other substance employed in pharmacy.	do .....	500
22	Metals:		
	A. Precious metals, in ingots or manufactured, including articles set with precious stones.	Ad valorem .....	10 p. c.
	B. Copper, pure, brass, bronze, and similar alloys—		
	(a) Cast, hammered, or rolled (in bars, sheets, or rods) .....	Kilograms .....	10
	(b) Wire and tubes .....	do .....	100
	(c) In manufactured articles not otherwise specified, (plain, tinned, nickled, silvered, or gilt).	do .....	500
	C. Lead—		
	(a) Cast or rolled (in bars, plates, sheets, or rods) and scrap .....	do .....	5
	(b) In manufactures not otherwise specified .....	do .....	70
	D. Tin and zinc—		
	(a) Cast or rolled (in bars, plates, rods, and sheets) .....	do .....	5
	(b) In manufactures not otherwise specified .....	do .....	300
	E. Iron and steel—		
	(a) Cast, hammered, or rolled (in bars, rods, hoops, T and angle iron, or in wire, or in plain or corrugated sheets, whether coated with zinc, copper, or tin, or not); chains, grappels, and anchors.	do .....	3
	(b) In columns, tubes, beams, network, railings, tanks, and other similar articles not otherwise specified, intended for building purposes (plain or galvanized).	do .....	25
	(c) Cast-iron wares, not otherwise specified .....	do .....	60
	(d) Manufactures of tin plate .....	do .....	300
	(e) Locks, bolts, hinges, door handles, ornaments, and other small articles intended for building purposes; tools, implements, and utensils (with or without handles), for use in trades and industries; and any other article of hammered or rolled iron or steel (including cutlery, with or without handles), plain, painted, zincked, tinned, or enameled, or not.	do .....	100
23	Paper:		
	(a) Writing paper and envelopes, even if printed .....	do .....	200
	(b) Paper of other kinds .....	do .....	100
24	Nails:		
	(a) Of copper, brass, and other similar alloys, except those for use in sheathing vessels.	do .....	300
	(b) Of any other metal, including those for use in sheathing vessels.	do .....	80
25	Petroleum .....	do .....	20
26	Matches, wood or wax .....	do .....	120
27	Gunpowder .....	do .....	250
28	Ceramic products:		
	(a) Tiles and bricks .....	do .....	4
	(b) Tiles and bricks of colored faience .....	do .....	20
	(c) Pipes of earthenware .....	do .....	10
	(d) Pipes of stoneware .....	do .....	30
	(e) Faience of all kinds .....	do .....	50
29	Clocks and watches:		
	(a) Watches .....	Ad valorem .....	10 p. c.
	(b) Clocks, not otherwise specified .....	do .....	25 p. c.
30	Soap .....	Kilograms .....	50
31	Salt .....	Decaliters .....	250
32	Tobacco:		
	A. National—		
	(a) In the leaf, rolls, or in cakes .....	Kilograms .....	25
	(b) Cigars .....	do .....	150
	(c) Manufactured, of all kinds .....	do .....	100
	B. Foreign—		
	(a) Unmanufactured .....	do .....	1,800
	(b) Manufactured, of all kinds .....	do .....	3,600

## Import duties—Continued.

No.	Classification.	Units.	Duties.
33	Tissues:		<i>Reis.</i>
	A. Of silk, pure or mixed with other materials, in the piece or in made-up articles.	Kilograms .....	2, 500
	B. Of wool, in the piece or in made-up articles—		
	(a) Cloth and cassimir, pure or mixed with other materials, even with silk.	.....do .....	2, 000
	(b) Flannels of pure wool .....	.....do .....	700
	(c) Flannels of wool and cotton .....	.....do .....	500
	(d) Shawls and scarfs of pure wool or of wool and cotton .....	.....do .....	1, 200
	(e) Knitted tissues and hosiery .....	.....do .....	1, 000
	(f) Tissues of pure wool, or of wool mixed with cotton, not otherwise mentioned.	.....do .....	500
	C. Tissues of cotton of all kinds, in the piece or in made-up articles—		
	(a) Unbleached or bleached .....	.....do .....	250
	(b) Dyed or printed .....	.....do .....	500
	D. Linen tissues, not otherwise specified, in the piece or in made-up articles.	.....do .....	300
	E. Heeslans, sack cloth, and the like, and sacks and bags made of such materials.	.....do .....	50
34	Colors in powder, and coloring earths .....	.....do .....	10
35	Colors, prepared in any manner .....	.....do .....	20
36	Umbrellas and parasols:		
	(a) Covered with silk .....	.....do .....	1, 500
	(b) Covered with any other tissue .....	.....do .....	250
37	Grease .....	.....do .....	150
38	Candles .....	.....do .....	70
39	Window glass, and common black or green glassware .....	.....do .....	100
40	Glassware not otherwise specified .....	.....do .....	150
41	Goods or merchandise not otherwise specified .....	Ad valorem .....	20 p. c.

<sup>1</sup> The duties of subdivision C are applicable only to prepared tissues or those which are presented in the state of finish in which they are sold for use. Tissues not prepared or not completely finished shall be subject to double the duties.

## Articles exempt from import duties.

- |  |   |
|--|---|
| <ol style="list-style-type: none"> <li>1. Staves.</li> <li>2. Mineral waters.</li> <li>3. Animals, living.</li> <li>4. Coal.</li> <li>5. Buildings of iron, or of iron combined with other materials, for use as dwelling houses or for industrial or agricultural purposes, fitted together or not (when of national origin).</li> <li>6. Foreign gold coin.</li> <li>7. Portuguese coin, imported from Portuguese ports.</li> <li>8. Foreign or national sailing or steam vessels of a tonnage measurement of more than 200 cubic meters, with their appurtenances; and national sailing or steam vessels of a tonnage measurement not exceeding 200 cubic meters, with their appurtenances.</li> <li>9. Felt for roofing (coberturas).</li> <li>10. Twine for fishing nets (when of national origin).</li> <li>11. Ice.</li> <li>12. Vegetables.</li> <li>13. Books printed in any language.</li> </ol> | <ol style="list-style-type: none"> <li>14. Sewing machines.</li> <li>15. Agricultural and industrial machines and appurtenances thereof and scientific and mathematical instruments and apparatus.</li> <li>16. Timber for building purposes, in the rough or worked up (when of national origin).</li> <li>17. Appurtenances or detached parts of vehicles (when of national origin).</li> <li>18. Plants and fruits, fresh.</li> <li>19. Fishing nets (when of national origin).</li> <li>20. Sacks of coarse linen, packing, or sack cloth, or similar materials (when of national origin).</li> <li>21. Tiles and building stones (when of national origin).</li> <li>22. Wooden casks put together or not (when of national origin).</li> <li>23. Glass or earthenware vessels which have been used for the importation of goods.</li> <li>24. Wagons, wagonettes, and carriages for railways, and rails.</li> <li>25. Vehicles of all kinds (complete) fitted together or not (when of national origin).</li> </ol> |
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## Duties on exports.

	<i>Reis.</i>
Fish oil, vegetable oil, caoutchouc, wax, coffee, hides, ivory, skins, gum, dried and salted fish, oleaginous seeds, tobacco, "almeldina," cotton, raw, of all kinds:	
To foreign ports .....	ad valorem... 15 p. c.
To Portuguese ports .....	.....do... 3 p. c.
Neat cattle to destination of foreign ports or of ports in the province of Angola, north of Loanda, sole duty .....	.....each... 5, 000
Ivory:	
To foreign ports .....	ad valorem... 10 p. c.
To national ports .....	.....do... 2 p. c.
All other goods, not otherwise specified:	
To Portugal or Portuguese ports .....	.....do... 3 p. c.
To foreign ports .....	.....do... 15 p. c.

*Tare allowances to be deducted from the gross weight of goods subject to duty.*

[Article 28 of the preliminary dispositions.]

Goods.	Nature of packages.	Tares.
		<i>Per cent.</i>
Sugar.....	Casks, barrels, and cases.....	15
Do.....	Sacks.....	2
Tea.....	Cases, single.....	30
Do.....	Cases, double or covered.....	40
Liquids.....	Casks containing liquids or the like ("mol- hados").	18
Do.....	Barrels.....	20
Earthenware for trade with the natives.....	Crates, baskets, and casks containing: Pitchers.....	50
	Jars ("tijelas").....	40
	Other utensils.....	30
Butter.....	Barrels.....	20
Do.....	Pots and jars.....	30
Tins.....	Bales with iron hoops.....	6
Do.....	Bales without iron hoops.....	3
Products, other, not specially mentioned (when not weighed separate from their packages).	Barrels and cases.....	12
Do.....	Baskets, dossiers, tins, crates, etc.....	6
Do.....	Packages with wrappers or covered with oilcloth, in addition to the corresponding tare.	2
Recipients and bottles.....	Of earthenware.....	25
Do.....	Of glass.....	10

*Charges to be collected by the customs of Loanda, Benguela, and Mossamedes, conformably to the laws and regulations in force.*

#### TONNAGE DUES.

No.	Vessels.	Unit.	Reis.
1	Sailing vessels, sea-going.....	Per ton (100 cubic feet).....	150
2	Steam vessels, sea-going.....	do.....	40
3	Steam vessels, sea-going, effecting a regular service between the mother country and the transmarine provinces.	Per ton.....	25
4	Coasting vessels of each transmarine province, but only once every year, reckoned from the date of payment.	do.....	150

#### EXEMPTIONS.

- (a) Men-of-war of whatever nationality.
  - (b) Pleasure vessels belonging to legally constituted and recognized associations.
  - (c) Merchant vessels which in virtue of a contract, international treaties, or special laws, are exempt from the payment of this due.
  - (d) Vessels, national or foreign, exclusively employed in fishery, tugs, undecked vessels, of whatever tonnage, and coasting vessels of a tonnage of less than 20 tons.
  - (e) Vessels forced through stress of weather or accident to enter any port of the colony, without effecting a commercial transaction.
  - (f) Vessels entering or clearing in ballast, or those which, entering with a cargo, clear in ballast to be repaired in any port, even foreign, and return to reship the same cargo.
  - (g) Vessels which only take on board provisions, or coal, when steamships.
  - (h) Vessels which enter or clear without effecting a commercial transaction, as well as those which, having effected a commercial transaction of any kind, are afterwards declared unseaworthy and destined to be broken up.
  - (i) Vessels having on board shipwrecked persons, prisoners, or other passengers, ordered to be taken on board by consuls or other local authorities.
  - (j) Vessels entering the port with the special and exclusive purpose to receive goods from a vessel transshipping the same on account of "force majeure" duly proved.
  - (k) Vessels only conveying precious metals, coined or bullion.
- ART. 2. (Relative to the Cape Verde Islands.)

#### 4. PORTUGUESE GUINEA.

ART. 1. Goods and products of all kinds can be imported into Portuguese Guinea free of duty, with the exception of alcohol, brandy, and all other alcoholic beverages,

which shall be subject to a duty of 450 reis per decaliter of alcoholic beverages and of 20 reis per kilogram of gunpowder shall be collected on the importation of these articles into the province of Portuguese Guinea.<sup>1</sup>

**SOLE PARAGRAPH.** Alcoholic beverages of national production shall pay 60 per cent of the duty established in the preceding article.

**Sole §.** The clearance of arms and ammunition of war shall, however, be subject to formalities which shall be prescribed by a special regulation.

**ART. 2.** Gunpowder and all other explosible materials must be deposited in the Government magazines, and shall be subject to a warehouse charge of 6 reis per kilogram for each month.

**ART. 3.** Goods or products of all kinds, and of whatever origin, exported from Portuguese Guinea, shall be subject to a uniform duty of 10 per cent ad valorem.<sup>2</sup>

**Sole §.** The present article shall not be applicable to clothing and the personal effects of passengers and travelers.

**ART. 4.** As a general rule the export duties shall be levied according to the declaration of the exporters without necessitating the examination of the goods, but should there be a suspicion of fraud this examination must immediately be effected.

**ART. 5.** The commission alluded to in article 29 of the decree of December 20, 1888, shall publish every three months a table of the average value of the principal goods of exportation. This table shall serve as a basis for calculating the duties to be collected.

**ART. 6.** Products or goods imported into or exported from Portuguese Guinea can, under no pretext, be subjected to a local tax.

**ART. 7.** The tonnage dues and sanitary charges at present in force shall be maintained.

**ART. 8.** Any inaccuracy found in the declarations of exporters shall be considered as an attempt at fraud in the payment of duties and shall, as such, be liable to a minimum fine equal to double the duties, and to a maximum fine equal to five times the duties corresponding to the difference detected.

**ART. 9.** Infractions to customs regulations, even when not involving a loss to the Government, shall be liable to a fine of from 2,000 to 200,000 reis, according to extenuating or aggravating circumstances.

**ART. 10.** In case of fraud in the payment of duties the goods, as well as the means of conveyance, shall be detained as guarantee for the fine, when the same be not immediately paid or the amount deposited.

**ART. 11.** The owners of goods and of the means of conveyance shall be held responsible for the acts of their clerks, conductors, or agents in everything relating to the payment of duty and infractions to the customs regulations.

**ART. 12.** For the transgressions and infractions in question, process must be carried out according to the laws in force, and the decision shall be pronounced by the respective chief of the custom-house.

**ART. 13.** The interested party may appeal from the decisions of the fiscal authorities to the commission alluded to in article 5 of the present decree.

**ART. 14.** The Government shall publish the necessary regulations for the complete execution of the present decree.

FRANCISCO JOAQUIM FERREIRA DO AMARAL.

PALACE, April 16, 1892.

#### *Import tariff.*

Alcoholic beverages.....	per decaliter = 2.418 gallons..	\$0.49
Gunpowder.....	per kilogram = 2.3046 pounds..	.22
Portuguese alcohol, 60 per cent of the foregoing duties.		

#### *Export duty.*

Goods or products of all kinds and of whatever origin exported from Portuguese Guinea shall be subject to a uniform duty of 10 per cent ad valorem.

<sup>1</sup>In Portuguese Guinea, the zone in which the importation and manufacture of spirits is prohibited, is limited as follows: The territories comprised between the rivers Coliba, Cogon, and Pati-Pate, limited on the southwest by an arc of a circle passing at Candiafará, Camdenbel, and the mouth of the river Goloba; on the northeast by an arc of a circle, the radius of which extends to 11 kilometers from its center Dandum, and on the south by the French-Portuguese frontier.

*Decree of October 26, 1897, relative to the export duty leviable on the oleaginous seed called "mancarra."*

**ART. 1.** As an amendment to the provisions of article 3 of decree dated April 16, 1892, "mancarra" (oleaginous seed) shall be liable to a duty of 7 per cent ad valorem on being cleared or exported from Portuguese Guinea.

**ART. 2.** For the collection of said duty the value of this product shall be established every six months by the commission mentioned in article 5 of the aforesaid decree, such commission taking for a basis the current prices of "mancarra" on the different markets.

**SOLE PARAGRAPH.** The schedule of selling prices referred to in the preceding article shall be published in the "Boletim Oficial" on and after the 15th of the last month in every half year and shall serve as a basis for calculating the export duties from the following month.

*Tonnage dues.*

Sailing vessels, seagoing.....	per ton burden = 100 cubic feet..	\$0.167
Steam vessels, seagoing.....	per ton burden = 100 cubic feet..	.054
Steam vessels, seagoing, effecting a regular service between the mother country and the trans-marine provinces.....	per ton..	.027
Coasting vessels of every transmarine province, but only once every year, reckoned from the day of payment.....	per ton..	.167

The following are exempt from tonnage dues: Men-of-war; merchant vessels, in virtue of a contract, international treaties, or special laws, shall be exempt from this duty; vessels employed exclusively in fishery; merchant vessels forced through stress of weather or accident to enter any port of the transmarine provinces.

5. PORTUGUESE KONGO.

1. All products imported into the western basin of the Kongo shall be subject to a duty of 6 per cent ad valorem, with the exception of arms, ammunition, gunpowder, and salt, which shall pay 10 per cent. Alcoholic spirits are reserved.<sup>1</sup>

2. Vessels and boats, steam engines, mechanical apparatus for industrial or agricultural purposes, and tools for industrial or agricultural use shall be free from the payment of duty during a period of four years from the date of the application of this tariff, after which period a duty of 3 per cent ad valorem may be levied on such goods.

3. Locomotives, railway carriages, and railway material shall be free from the payment of import duty during the period necessary for the construction of the lines for which they are intended and until the day when such lines are opened for traffic. After that date a duty of 3 per cent may be levied thereon.

4. Scientific and mathematical instruments, as well as requisites for religious purposes, clothing and personal effects of travelers and settlers in the district, shall be free from the payment of import duty.

5. The export duties to be levied in the Portuguese Kongo district are stipulated in the following table:

Goods.	Units.	Rates of duty.
		<i>Reis.</i>
Palm oil .....	100 kilograms <sup>2</sup> .....	495
Caoutchouc.....	do .....	7,200
Coffee.....	do .....	1,681
Palm nuts.....	do .....	252
Sesame.....	do .....	225
Copal:		
White .....	do .....	270
Red.....	do .....	1,485
Mancarra and other oleaginous seeds.....	do .....	245
Ivory:		
In pieces.....	do .....	18,000
Tuaks weighing less than 6 kilograms.....	do .....	28,800
Tuaks weighing more than 6 kilograms.....	do .....	37,800

6. All contrary dispositions are repealed.

NOTE.—The present tariff shall not enter into force before the Kongo Free State has adopted a similar tariff.<sup>3</sup>

FRANCISCO JOAQUIM FERREIRA DO AMARAL.

PALACE, April 16, 1892.

<sup>1</sup> According to and in execution of Article XCII of the general act of the Brussels Conference, the importation into Portuguese Kongo of alcoholic beverages at 50° C. shall, in virtue of a decree dated August 3, 1892, be subject to a duty of 2,700 reis per hectoliter. This duty does not exclude the license dues collected on establishments selling alcoholic beverages.

<sup>2</sup> Kilogram = 2.2046 pounds; 1,000 reis (milreis) = \$1.08.

<sup>3</sup> This duty represents 10 per cent of 72,000 reis, the average value of this product.

<sup>4</sup> These duties represent 10 per cent of the average value of the different kinds of ivory, i. e., 180,000, 288,000, and 378,000 reis.

<sup>5</sup> See International Customs Journal, No. 3 (Kongo Free State), third supplement.

## 6. ST. THOMAS AND PRINCES ISLANDS.

*Import duties.*

Tariff No.	Articles.	Unit.	Rates of duty.
1	Tar, pitch, and coal tar .....	Per kilogram (2.2046 pounds).	\$0.022
2	Firearms:		
	Guns, and gun barrels .....	Each .....	5.40
	Revolvers, pistols, and barrels for same .....	do .....	3.24
3	Sugar, of any quality .....	Kilogram .....	.044
4	Alimentary oils of all kinds .....	Decaliter (2.6418 gallons).	1.08
5	Fermented beverages:		
	Wine, vinegar, and beer of national origin .....	do .....	.0648
	Wine, vinegar, and beer of foreign origin—		
	In casks .....	do .....	2.484
	In bottles .....	do .....	4.644
	Sparkling wines .....	do .....	3.564
	Fermented beverages, not otherwise specified .....	do .....	1.944
6	Distilled beverages:		
	Alcohol and common brandy of national origin .....	do .....	.972
	Alcohol and spirits, either plain or prepared .....	do .....	6.48
	Distilled beverages, not otherwise specified .....	do .....	4.86
7	Lime and cement .....	Kilogram .....	.0043
8	Boots and shoes of all kinds .....	Pair .....	1.08
9	Tea .....	Kilogram .....	.54
10	Felt for roofing .....	Ad valorem .....	15 p. c.
11	Tools and implements for use in trade and industries .....	do .....	15 p. c.
12	Fireworks .....	Kilogram .....	6.48
13	Alimentary products:		
	Rice .....	do .....	.0108
	Potatoes, onions, garlic, wheat flour, and alimentary paste .....	do .....	.0324
	Meat, salted; fish, dried, salted, or smoked .....	do .....	.0216
	Butter and imitation butter, cheese, lard, grease, and bacon .....	do .....	.1296
	Prepared meats of all kinds, preserves of all kinds (including the tare), spices, dried fruit, sweet and other biscuits, and alimentary products of all kinds not otherwise mentioned .....	do .....	.054
	Flour or maize of "bombo," maize, rye, barley, oats, and manioc .....	do .....	.0016
14	Sail cloth and canvas of linen or cotton; also, articles of cordage, whether made up or not .....	do .....	.054
15	Wood, wrought, for building purposes, combined or not with iron work .....	Ad valorem .....	15 p. c.
16	Metals:		
	Precious metals, in bars or manufactured, including articles set with precious stones .....	do .....	10 p. c.
	Copper, bronze, brass, and similar alloys—		
	Cast, hammered, or rolled (in bars, plates, sheets, rods, and wire); tubes, and nails .....	Kilogram .....	.0324
	In manufactures not otherwise specified (plain, varnished, silvered, or gilt) .....	do .....	.54
	Iron and steel:		
	Cast, hammered, or rolled (in bars, rods, hoops, T and angle iron, wire, or in plain or corrugated sheets, whether, coated or not with zinc, copper, or tin); also chains, grapnels, anchors, and nails .....	do .....	.0054
	In columns, tubes, beams, network, railings, tanks, and other similar articles not specially mentioned, to be used for building purposes, plain or galvanized .....	do .....	.027
	All other manufactures not specified .....	do .....	.108
	Lead, tin, and zinc—		
	Cast or rolled (in bars, plates, rods, sheet, or wire); also nails .....	do .....	.0216
	Manufactures, not otherwise specified, plain, varnished, silvered, or gilt .....	do .....	.108
17	Petroleum .....	do .....	.0216
18	Gunpowder .....	do .....	.324
19	Ceramic products:		
	Porcelain, faience, or other fine earthenware .....	do .....	.108
	Common earthenware .....	do .....	.0108
	Dutch tiles of colored faiences .....	do .....	.0216
	Pipes of earthenware .....	do .....	.0108
	Pipes of stoneware .....	do .....	.0324
	Tiles, roofing, and bricks .....	do .....	.0065
20	Soap .....	do .....	.0864
21	Salt .....	9.08 quarts .....	.0324

*Import duties—Continued.*

Tariff No.	Articles.	Unit.	Rates of duty.
22	Tobacco of national (Portuguese) production:		
	In the leaf, rolls, or cake.....	Kilograms.....	\$0.027
	Cigars.....	do.....	.162
	Manufactured, of all kinds.....	do.....	.108
	Tobacco of foreign production:		
	Unmanufactured.....	do.....	1.944
	Manufactured, of all kinds.....	do.....	3.888
23	Tissues, of silk, pure or mixed with other materials, in the piece or in made-up articles.....	do.....	3.24
	Tissues, of wool, in the piece or made-up articles:		
	Cloths and cassimeres, pure or mixed with other materials, including those mixed with silk.....	do.....	2.16
	Baize and blankets, pure or mixed with cotton.....	do.....	.54
	Flannels, shawls, and scarfs, pure or mixed with cotton, knitted tissues, and hosiery.....	do.....	.972
	Tissues of cotton, in piece or made-up articles:		
	Unbleached or bleached.....	do.....	.28
	Dyed or printed.....	do.....	.54
24	Colors in powder, coloring earths, and siccatives.....	do.....	.0108
25	Colors prepared in any manner, and varnishes.....	do.....	.0216
26	Window glass and common black or green glassware.....	do.....	.108
27	Glassware, not otherwise mentioned.....	do.....	.162
28	All merchandise not otherwise mentioned.....	Ad valorem.....	25 p. c.

*Articles free of duty.*

Accessories and detached parts for vehicles when of national origin; animals, living; books, printed; buildings of iron, or of iron combined with other materials, to be used as dwelling houses or for industrial or agricultural purposes; casks, fitted together or not, when of national origin; coal; fishing nets of national origin; foreign gold coin; ice; manioc flour; mineral waters; plants and fruits, fresh; Portuguese coin imported from Portuguese ports; pulse; sackcloth, packing cloth, and the like, of linen or similar material or of cotton, and sacks made of such materials, of national origin; sewing machines; stores; tiles, bricks, slate, and building stone of national origin; twine for fishing nets, when of national origin; vehicles of any kind, complete or in pieces, when of national origin; vessels, sailing or steam, of a tonnage measurement superior to 200 cubic meters, with their rigging, when of Portuguese nationality; wagons, wagonettes, locomotives, and carriages for railways, and rails.

*Imports prohibited.*

Artillery material, except imported for account of the State.

Portuguese money proceeding from foreign ports.

Foreign copper or silver money.

Foreign goods bearing trade or manufacturers' marks contrary to the dispositions of the law of June 4, 1883.

Goods imported in vessels not complying with the conditions stipulated by the Congress of Paris, April 16, 1886.

*Export duties.*

Coffee:			
	Exported to Portugal or Portuguese possessions.....	kilo.....	\$0.0250
	Exported to foreign countries in Portuguese vessels.....	do.....	.0486
	Exported to foreign countries in foreign vessels.....	do.....	.0734
Cocoa:			
	Exported to Portugal or Portuguese possessions.....		.0183
	Exported to foreign ports in Portuguese vessels.....		.0414
	Exported to foreign ports in foreign vessels.....		.0648
All other articles not specially mentioned:			
	Exported to Portugal or Portuguese possessions.....	ad valorem.....	1½ p. c.
	Exported to foreign ports in Portuguese vessels.....	do.....	7½ p. c.
	Exported to foreign ports in foreign vessels.....	do.....	22½ p. c.

*Tonnage dues.*

Sailing vessels, seagoing.....	per ton (100 cubic feet) ..	\$0.162
Steam vessels, seagoing.....	do.....	.054
Steam vessels effecting a regular service between Portugal and the transmarine provinces, per ton.....		.027
Coasting vessels of each transmarine province, but only once a year, reckoned from date of payment.....	per ton..	.162

## SPANISH WEST AFRICA.

## FERNANDO PO.

ART. 1. Products of Spain imported in Spanish vessels are exempt from duty, with the exception of arms, ammunition, alcoholic beverages, and products enumerated in articles 2 and 3.



ART. 2. Only the following articles are subject to duties:

Goods.	Foreign goods.	
	Imported in foreign vessels.	Imported in Spanish vessels, and Spanish goods imported in foreign vessels.
	Per cent.	Per cent.
Tissues of all kinds, except silk .....	15	12
Silk tissues .....	17	14
Ready-made clothing .....	8	6
Boots and shoes .....	8	6
Alcohols .....	100	75
Wines .....	15	10
Jewelry .....	20	14
Gunpowder .....	100	100
Firearms, improved .....	100	100
Firearms, flintlocks .....	100	100
Percussion caps .....	100	100
Shot, bullets, etc .....	100	100
Tobacco:		
In leaf .....	50	35
Manufactured .....	17	14

The ad valorem duties shall be converted into specific duties by taking for a basis the average value of the goods at Fernando Po, increased by all the expenses incurred up to the place of destination. This calculation shall be effected by the "junta de auditoriades," in concurrence with the advice of the council of notables of the locality, and such merchants as might be deemed proper to consult, after having been approved by the governor-general with the sanction of the minister of finance.

ART. 3. Foreign coal shall pay 1 peso (19.3 cents) per ton.

Articles not enumerated shall be exempt from duty.

ART. 4. The following products are subject to export duties; all other exports are free of duty:

Palm oil, for Spain, 6 per cent; for foreign countries, 8 per cent.

Cacao, for Spain, 5 per cent; for foreign countries, 8 per cent.

ART. 5. In case of doubt as to the application of the tariff, the general customs ordinances of the Peninsula shall, in so far as applicable, be adopted as supplementary legislation.

ART. 6. The shipping, discharging, and passenger charges are repealed.

ART. 7. The port and bill of health charges shall be regulated by the general customs ordinances.

ART. 8. The management and collection of these accessory taxes shall be effected by the council of notables, and one-third of the receipts shall be appropriated to said council.

ART. 9. These accessory taxes shall be collected in the port of San Isabel, the only officially recognized port in Fernando Po and its dependencies, with the exception of the port of Elobey, where merchants are obliged to pay a special license.

ART. 10. Arms, gunpowder, and ammunition must, as heretofore, be deposited on the pontoon *Ferrolano*, in virtue of the decision of junta de autoriades. This deposit shall be effected for the account, risk, and under the responsibility of the importer, and no kind of imported arm or ammunition may be withdrawn from the public warehouse without the previous permission from the Colonial Government, as stipulated in article 9 of the general act of the Brussels conference, which prohibits within the colony the establishment of private warehouses.

## SOUTH AFRICA.

## SOUTH AFRICAN CUSTOMS UNION.

Cape Colony, Orange Free State, Natal, Basutoland, Bechuanaland, Transkei, Gelekaland, Tembaland, (including Emigrants Tembaland and Boonvanland) District of St. Johns, Pondoland; East and West, Griqualand East, and Walvisch Bay.

CLASS I.—*Specific rates.*<sup>1</sup>

Article.	Unit.	Rate.	
		English currency.	United States equivalent.
1. Ale, beer, and cider, all kinds of strength exceeding 2 per cent of proof spirit: (a) In vessels of not greater content than one imperial quart.	Per imperial gallon .....	£ s. d. 0 1 6	\$0. 365
(b) In other vessels, bulk or wood .....	do .....	0 1 3	.304
2. Acetic acid .....	do .....	0 3 0	.73
3. Animals: Mules and geldings, and cattle for slaughter.	Each .....	1 10 0	7.30
Sheep for slaughter .....	do .....	0 5 0	1.2167
4. Beads, known as "Kafir beads" .....	Per pound .....	0 0 3	.0608
5. Bicycles, tricycles, and velocipedes, including accessories.	Ad valorem .....	12½ p. c.	
6. Blasting compounds, including all kinds of explosives suitable and intended for blasting, and not suitable for use in firearms.	Per pound .....	0 0 3	.0608
7. Butter, butterine, margarine, ghee, and other substitutes for butter.	do .....	0 0 3	.0608
8. Candles .....	do .....	0 0 2	.0405
9. Cement .....	Per 100 pounds .....	0 0 6	.1217
10. Cheese .....	Per pound .....	0 0 3	.0608
11. Chicory, and other substitutes for coffee .....	Per 100 pounds .....	0 16 8	4.0538
12. Coffee: (a) Raw .....	do .....	0 6 3	1.6208
(b) Roasted, ground, and mixed .....	do .....	0 16 8	4.0538
13. Cocoa and chocolate, plain, unsweetened .....	Per pound .....	0 c 1	.0203
14. Cocoa, chocolate, or coffee and milk .....	do .....	0 0 1	.0203
15. Condensed and desiccated milk or cream .....	Per 100 pounds .....	0 4 2	.0405
16. Coals, coke, and patent fuel .....	Per ton .....	0 3 0	.73
17. Confectionery, including honey Jams, jellies, preserves, sweetmeats, candied or preserved, ginger, and chowchow, and all other kinds compounded, made, or preserved with sugar; but not including purely medicinal preparations properly classed as apothecary ware.	Per 100 pounds .....	0 18 9	4.5421
18. Corn and grain, viz. barley, maize, oats, rye, wheat, beans, and peas, in the grain; washed, flaked, ground, bulled, matted, pearled, split, or otherwise prepared, except oats not in the grain, and bran, flour, wheaten or wheaten meal, including pollard.	do .....	0 4 6	1.095
NOTE.—By a special provision the following articles will be free from customs duty on importations into Natal, during a period of three years from the commencement of this act, viz. Flour, wheaten, and wheaten meal, including pollard manufactured from other than South African wheat and intended for consumption in Natal.			
19. Dates .....	do .....	0 4 2	1.0137
20. Fish, cured, dried, pickled, preserved, pressed, or smoked, not being of South African catching.	Per pound .....	0 0 1	.0203
21. Fodder, chaff, hay, lucerne, cut hay and other fodder not otherwise described, but not including bran.	Per 100 pounds .....	0 1 6	.3649
22. Fruits, preserved, of all kinds, bottled, tinned, or otherwise preserved, including pulp and candied peel.	do .....	0 18 9	4.5421
23. Fruit, dried, of all kinds, including almonds and nuts.	Per pound .....	0 0 2	.0405
24. Ginger, green and dry .....	do .....	0 0 2	.0405

<sup>1</sup>As printed in the Cape of Good Hope Government Gazette. Reduced to United States equivalents in the Bureau of Foreign Commerce.

CLASS I.—*Specific rates*—Continued.

Article.	Unit.	Rate.	
		English currency.	United States equivalent.
25. Gunpowder, and other explosives suitable for use in firearms (and 9 per cent ad valorem in addition).	Per pound .....	£ s. d. 0 0 6	\$0.1217
26. Guns and gun barrels, firearms:—			
(a) Single .....	Per barrel .....	1 0 0	.2433
(b) Double, and other .....	do .....	0 15 0	3.6499
(And in either case 7½ per cent ad valorem in addition.)			
27. Meats:			
Cooked, dried, fresh, frozen, pressed, pickled, salted, smoked, or otherwise cured or preserved, including lard, fats, and other similar substances, and soups, but not extracts or essences.	Per pound .....	0 0 2	.0405
Fresh beef, and chilled or frozen beef.	do .....	0 0 1	.0203
28. Matches:			
(a) Wooden—			
In boxes or packages of not more than 100 matches.	Per gross of boxes or packages.	0 2 0	.0405
In boxes containing more than 100, but not more than 200 matches.	do .....	0 4 0	.9733
And for every 100 additional matches, in boxes or packages.	Per gross of 100 matches ..	0 2 0	.4866
(b) Fuzees, vestas, or wax matches, or other patent lights used as such—			
In boxes or packages containing not more than 50.	Per gross of boxes or packages.	0 2 0	.4866
In boxes or packages of more than 50, but not more than 100.	do .....	0 4 0	.9733
And for every 50 additional in the boxes or packages.	Per gross of 50 matches .....	0 2 0	.4866
29. Ochre (commonly known as "Kaffir ochre").	Per 100 pounds .....	0 5 0	1.2166
30. Oils:			
(a) Paraffin and kerosene .....	Per imperial gallon .....	0 0 3	.0608
(b) Anthracene, not essential, perfumed, or fish, in vessels of not less than one quart.	Per gallon .....	0 0 3	4.8665
(c) Essential and perfumed .....	do .....	20 0 0	97.33
(d) Other than above, including fish oil ..	Per imperial gallon .....	0 1 0	.2433
31. Picks and hoes (Kaffir) .....	Each .....	0 0 6	.1216
32. Pickles, sauces, chutneys, chilies, and other condiments.	Per pound .....	0 0 2	.0405
33. Pistols and revolvers .....	Each .....	0 5 0	1.2166
34. Salt:			
Rock .....	Per ton of 2,000 pounds ..	0 2 0	.4866
Common, not including refined or table salt.	do .....	0 5 0	1.2166
35. Soap, not including toilet soaps and soap powders, and extracts.	Per 100 pounds .....	0 4 2	1.0124
36. Spices .....	Per pound .....	0 0 2	.0405
37. Spirits:			
(a) Perfumed .....	Per imperial gallon .....	1 0 0	4.8665
(b) Liqueurs and cordials exceeding 2 per cent of proof spirit.	do .....	0 15 0	3.70
(c) Other sorts exceeding 2 per cent, but not exceeding the strength of proof by Sykes's hydrometer, and so on in proportion, for any greater strength.	do .....	0 15 0	3.70
NOTE.—The above rates do not apply to spirits distilled from the produce of and in the union, or, in the case of Natal, to rectified spirits of wine distilled within the union, from the produce of the vine and imported solely for use of chemists and druggists in the preparation of medicines, perfumery, and nonpotable articles ordinarily sold in the course of the trade.			
38. Sugar:			
(a) The produce of the cane not refined, golden sirup, molasses, saccharum, and treacle.	Per 100 pounds .....	0 3 6	.6517
(b) Not cane and all refined sugars .....	do .....	0 5 0	1.2167
39. Tallow, and substitutes for tallow .....	do .....	0 4 2	1.0137
40. Tamarinds .....	Per pound .....	0 0 2	.0405
41. Tea .....	do .....	0 0 6	1.1217

CLASS I.—*Specific rates*—Continued.

Article.	Unit.	Rate.	
		English currency.	United States equivalent.
42. Tobacco:			
Cigars and cigarillos, (and in addition 7½ per cent ad valorem).	Per pound .....	£ s. d. 0 6 0	\$1.46
Snuff .....	do .....	0 4 0	.9733
Cigarettes (gross weight) .....	do .....	0 4 0	.9733
(a) Manufactured and cut .....	do .....	0 3 6	.8517
(b) Manufactured, but uncut .....	do .....	0 3 0	.73
(c) Not manufactured but stemmed .....	do .....	0 2 6	.6083
(d) Not manufactured and unstemmed leaf .....	do .....	0 2 0	.4866
43. Turbine .....	do .....	0 0 1	.0203
44. Vinegar, of standard strength, fit for immediate use as such (i.e., requiring no more than 40 grains of bicarbonate of potash to neutralise 1 ounce troy):			
(a) In bottles or other vessels of the capacity of not more than one imperial quart .....	Per imperial gallon .....	0 1 0	.2433
(b) In larger vessels or in bulk .....	do .....	0 0 6	.1217
(c) Concentrated extract or essence, of greater strength than above .....	do .....	0 3 0	.73
45. Vegetables:			
Pickled, pressed, or otherwise preserved .....	Per pound .....	0 0 2	.0405
Onions, not preserved .....	do .....	0 0 1	.0203
46. Wine:			
Claret, not exceeding 20 per cent of proof spirit .....	Per gallon .....	0 6 0	1.46
Other than claret, exceeding 20 per cent but not exceeding 50 per cent of proof spirit (and in addition 7½ per cent ad valorem on all wines when imported not in wood) .....	do .....	0 9 0	2.19
NOTE.—Wine exceeding 50 per cent of proof spirit will be classed as spirit.			
47. Wood:			
(a) Unmanufactured (other than teak) .....	Per cubic foot .....	0 0 1	.0202
(b) Planed or grooved (other than teak) .....	do .....	0 0 1½	.0303
(c) Teak .....	do .....	0 0 3	.0608

CLASS II.—*Free*.

The following articles shall be exempted from payment of customs duties on importation:

48. Agricultural implements and machinery, and all apparatus and plant usually and principally employed in farming operations.
49. All raw produce of South Africa, and animals bred in South Africa, imported overland.
50. All articles grown, produced, or manufactured within the union, and brought across any inland border of any state, colony, or territory belonging to the union, except:
  - (a) Flour, wheaten or wheaten meal manufactured from other than South African wheat.
  - (b) Spirits distilled from the produce of and within the union if a customs duty be imposed under Article XVI of the convention. (See note to 18 and 37.)
51. Ambulance materials imported by recognized associations, corps, or hospitals lawfully established for instruction or drill in first aid to the wounded.
52. Anchors and chain cables for the use of ships, tugs, or lighters.
53. Animals, living, except mules and geldings, and cattle and sheep for slaughter.
54. Arms, ammunition, appointments, and uniforms for the regular military, naval, or volunteer, imperial or colonial forces of Her Majesty, or for similar or burgher forces of any government belonging to the union.
55. Asbestos packing and boiler composition.
56. Atlases, charts, globes, and maps.
57. Bags for flour, grain, manure, produce, sugar, wool, coal and other minerals, and jute bagging and sacking in the piece; paper bags not included.
58. Bands and belting of all kinds for driving machinery, binding twine or harvest yarn, boiler tubes, bolting cloth, and mill silk.
59. Band instruments and stands the bona fide property of any government belonging to the union, or of a regular military or volunteer corps, and not the property of individuals.
60. Bones, feathers, ivory, hair, hoofs, horns, shells, skins, teeth, wool, and other parts of animals, birds, fishes, or reptiles not being manufactured, polished, or further prepared than dried and cleaned, but in their raw and unmanufactured state.
61. Bookbinders' requisites, consisting of boards, cloth, leather, skin, thread, tape, vellum and webbing.
62. Books and music printed, including newspapers, and periodicals, not being foreign unauthorized prints of any British or South African copyright work.
63. Bottles and jars of common glass: empty or imported full of any article liable to a rated duty, bottles, empty, commonly used for aerated waters.
64. Boxes, empty, cardboard and wooden, put together or in pieces (shooks) for packing.
65. Brass and copper and composition metal in bars, ingots, plates, and sheets: plain, including perforated, but otherwise unmanufactured.

66. Bullion, coin, or specie.
67. Carriages, carts, wagons, and other wheeled vehicles, the manufacture of South Africa, imported overland.
68. Church decorations, altars, lecterns, pulpits, organs, plate or vestments, and illuminated windows imported by, or for presentation to any religious body.
69. Coir, candle-wick, cotton (raw or waste), flax, fiber, flock, felt, hemp, and jute, being in their raw or unmanufactured state.
70. Consular uniforms and appointments and printed official consular stationery.
71. Cork dust, paper shavings, sawdust, husks and other waste substances, intended and suitable for use only as packing material.
72. Corks and bungs.
73. Cups and medals imported for presentation or presented as prizes at examinations, exhibitions, shows or other public competitions for excellency in art, bravery, good conduct, humanity, industry, invention, manufactures, learning, science, skill, or sport, or for honorable or meritorious public services: provided that such articles shall, on importation or delivery free from the customs, bear engraved or otherwise indelibly marked on them the name of the presenter or presentee, and the occasion or purpose for which presented.
74. Diagrams, designs, drawings, models, and plans.
75. Diamonds and other gems or precious stones in their rough state.
76. Dye nuts, gambier, myrobalans, sumach, valonia, and other dye stuff in bulk; for leather.
77. Engravings, lithographs, and photographs, and enlargements, or reproductions of the same.
78. Fire escapes and fire hose and hose reels.
79. Fire clay, terra alba, and fire bricks.
80. Fish, fresh, and fish ova; also dried, cured or salted fish, and raw fish oil of South African catching.
81. Fruit, fresh or green, including cocoanuts.
82. Fruit and other produce, driers or evaporators of.
83. Glue.
84. Guano and other substances, animal, mineral, or vegetable, artificial or natural, suitable for use as fertilizers or manures.
85. Hair cloth and springs for furniture.
86. Ice.
87. Iron and steel: Angle, bar, channel, hoop, rod, plate, sheet or T; plain, including perforated and galvanized; rough and unmanufactured; not including corrugated sheets.
88. Lead: Bar, pipe, and sheet.
89. Leather: Patent, enameled, roan and morocco and pig skin, in the piece.
90. Lifeboats, belts and buoys, and other life-saving apparatus imported by any recognized society.
91. Machinery fitted to be driven by cattle, electricity, gas, heat, hydraulic, pneumatic, steam, water, or wind power, including spare parts: and apparatus and appliances used in connection with the generating and storing of electricity or coal gas, but not including electric cable or wire, or the posts for carrying the same, and not including gas pipes, lamp posts or lamps or their fittings.
92. Metal of all sorts in bars, blocks, ingots, and pigs, for founding, not elsewhere described.
93. Mining buckets, skips, trucks, and tubs: wheeled or otherwise, for hauling minerals or ores on rails or wires.
94. Packing or lagging for engines and machinery.
95. Paper for printing books, pamphlets, newspapers, and posters, or for lithographic purposes.
96. Paintings, pictures, picture books, and etchings.
97. Pipes, piping, and tubes of earthenware or metal of all kinds, for drainage, sewage, irrigation, water supply or pumping, not including downpipes and gutterings, or cocks and taps.
98. Potash and soda, carbonate, bicarbonate, caustic, crystals, and silicate.
99. Printing and lithographic inks.
100. Printing, lithographing, paper cutting, folding, numbering, and perforating machines or presses, blocks, forms, fontes, plates, rollers, stones, and type; and other apparatus suitable only for use in the bookbinding or printing industries.
101. Public stores, imported or taken out of bond by, and bona fide for the sole and exclusive use of the Government of Her Britannic Majesty or the government of any colony, state, or territory belonging to the union, provided that a certificate be delivered to the customs given under the hand of a principal imperial military, naval, civil, commissariat or ordnance secretary or officer, or under the hand of a secretary to the government within the union, setting forth that any duty levied on such public stores would be borne directly by the treasury of his government; and provided further, that no portions of such stores, used or unused, shall be sold or otherwise disposed of so as to come into the possession of or into consumption by any party not legally entitled to import the same free of duty, until the intention so to sell or dispose of the stores shall have been notified to the principal officer of customs in the colony, state, or territory where they were first imported, to whom the duty leviable according to the tariff then in force shall be paid by the government selling or disposing of the stores.
102. Railway construction or equipment requisites, such to mean the following: Rails, sleepers, fastenings for rails or sleepers, girders, iron bridge work, culvert tops, locomotives, tenders, ballast trucks, goods wagons, carriages, trolleys, engine water tanks, turntables, and permanent or fixed signals.
103. Rattans, cane and bamboo unmanufactured.
104. Resin and carbonate of ammonia.
105. Saddletrees.
106. School furniture and requisites, being all articles certified by the superintendent-general of education in the Cape Colony or any official appointed for that purpose in any other colony, state, or territory in the union to be for use in any public school.
107. Sculpture, including casts or models of sculpture.
108. Seeds, bulbs, plants, and tubers for planting or sowing only, under such regulations as regards edible kinds as the customs authorities may impose to safeguard the revenue against diversion into ordinary consumption.
109. Sheep dip, sheep dipping powder, materials suitable only for dip, and dipping tanks.
110. Specimens illustrative of natural history.
111. Sprayers and sprinklers and other apparatus for destroying diseases in plants or trees.
112. Staves.
113. Steam launches, tugs, and lighters: provided that when condemned or landed to be broken up duty shall be paid at the customs on the hull and all fittings according to the tariff that may then be in force.
114. Sulphur; substances for destroying pests or diseases in stock, plants, or trees; disinfectants.
115. Thread; for the use of boot and shoe makers, saddlers, and sailmakers, and seaming twine.

- 116. Tin and zinc; bar, plate, or sheet, plain or perforated, but otherwise unmanufactured.
- 117. Telegraphs; materials for use in construction of telegraph, construction and working of telegraph and telephone lines.
- 118. Tobacco, the produce of South Africa, imported overland.
- 119. Tramway construction requisites, such to mean the following: Rails, sleepers, fastenings for rails or sleepers, iron gates, gratings, iron bridge work, and culvert tops.
- 120. Vaccine virus and toxin.
- 121. Vegetables, fresh and green, but not including potatoes and onions.
- 122. Water-boring apparatus.
- 123. Wine presses and wine pumps.
- 124. Wines, spirits, and beer imported direct or taken out of bond by and for the sole use of commissioned officers serving on full pay in the regular military or naval forces of Her Britannic Majesty, subject to such regulations as the customs may make for the due protection of the revenue, provided that if any such liquors shall be sold or otherwise disposed of to or for consumption by any other person not legally entitled to import the same free of duty, without the duty being first paid thereon to the customs according to the tariff then in force, then they shall be forfeited, and the parties knowingly disposing of such liquors, or into whose possession the same shall knowingly come, shall be liable to such penalties as may be prescribed by law.
- 125. Wool, straw, hay, and forage presses.
- 126. Wire and wire netting for fencing; droppers, gates, hurdles, posts, standards, strainers, staples, stiles, winders, and other materials or fastenings of metal ordinarily used for agricultural or railway fencing.
- 127. Wire rope.

**CLASS III.—General: *Ad valorem* 7½ per cent.**

128. All goods, wares, or merchandise not elsewhere charged with duty and not enumerated in the free list, and not prohibited to be imported into the Union, shall be liable to a duty of 7½ per cent *ad valorem*.

**CLASS IV.—Special: *Ad valorem* 20 per cent.**

The following articles shall be liable to a duty of 20 per cent *ad valorem*:

- 129. Blankets and sheets or rugs, cotton or woolen, or manufactures of cotton and wool, commonly used as cotton or woolen blankets or rugs, the single article, in pairs, or in the piece; as coats, jackets, or other apparel, made of blanketing or baize.
- 130. Bonbons, surprise packets, crackers, and other fancy confectionery in paper and other packets (gross goods).
- 131. Cards, playing.
- 132. Carriages, carts, coaches, wagons, store trucks, and barrows, and all other wheeled vehicles intended for the conveyance of persons or goods, including finished or fashioned parts thereof, not being metal parts not usually made in the union, but required in the manufacture of wheeled vehicles therein; but not including bath chairs, perambulators, toy carts, bicycles, tricycles, or velocipedes.
- 133. Extracts and essences of all kinds used as food, flavoring, or perfumery, including saccharine.
- 134. Fireworks of all descriptions.
- 135. Medicinal preparations, not being drugs, for dispensing purposes.
- 136. Perfumery, cosmetics, powders, and soap, or other preparations for toilet use, and soap powders and extracts.
- 137. Shawls.
- 138. Soup, concentrated or desiccated.

**REBATES.**

**TREASURY, CAPE TOWN,  
*Cape of Good Hope, December 30, 1898.***

Under and by virtue of section 5 of the customs union tariff act No. 1 of 1889, his excellency the officer administering the Government, with the advice and consent of the executive council, has directed it to be notified that on and after the 3d day of January, 1899, Government notices Nos. 884 of the 6th October, 1898, and 978 of the 10th November, 1898, shall be canceled, and that on and after that date rebate of customs duty to the extent shown in the schedule hereunto annexed shall be allowed on goods imported or warehoused on importation into this colony whenever such goods shall be removed overland to any colony, state, or territory outside the customs union, in accordance with the regulations from time to time prescribed in that behalf.

By order:

HENRY DE SMIDT, *Assistant Treasurer.*

**SCHEDULE.**

I. On all goods, wares, or merchandise chargeable with duty under the customs amendment and tariff act, 1898, Classes I, III, and IV, rebate shall be allowed to the extent of the difference between the duties specified in Schedule B to the said act and a transit duty of £3 for every £100 of the value of such goods, etc.; and such transit duty of 3 per cent *ad valorem* shall be the "duty, less rebate," to be paid on such goods, etc., except as to the following articles, viz—

Cigars, spirits, and wines, on which such a rebate shall be allowed as to grant the importer the option of paying the transit duty of 3 per cent *ad valorem*, or sixpence per pound weight on cigars and sixpence per gallon on spirits and wines.

Battery cloth, gauze, matting, sieving, and screening.

Chain.

Cranes, elevators, and sheers.

Crucibles and cupelling furnaces and cupels.

Electric cable or wire and posts for same and their fittings, lamp-posts (electric) and their fittings, lamps and switches (electric), not including fancy or ornamental lamps, switches and fittings for indoor lighting.

Felt, covering.

Flour, wheaten, and wheaten meal, including pollard.

Furnaces for roasting minerals.

Gas pipes, lamp-posts (gas) and their fittings, including lamps.

Gums of all descriptions.

Hose, steam suction and armored, for use in connection with machinery, but not including garden.

India rubber for machinery and mining apparatus and appliances.

Lead foil.

Machinery, including spare parts, not enumerated in the free list attached to the customs union tariff, not being for domestic use.

Molds, ingot.

Mules and geldings.

Ores and minerals, crude.

Plates of iron and steel combined.

Potatoes and onions (not preserved).

Retorts.

Rivets and bolts and nuts (metal).

Shafting.

Steel and iron chimneys (smokestacks).

Tanks and vats, suitable and intended for mining purposes.

Tin and zinc, in blocks and disks.

Tramway equipment requisites, such to mean the following: Cars, trolleys, water tanks, and turntables.

Valve hide.

Wire, bells, and gongs: Signaling, for use in and about mines—

on which rebate shall be allowed of the whole customs duty.

II. On all goods, articles, and things of every description imported or taken out of bond by or for the use of the Government of the South African Republic or Rhodesia rebate of the whole customs union duty shall be allowed, provided that whenever such rebate be claimed a declaration, under the hand of the State secretary or proper officer appointed by the Government of Rhodesia, shall be delivered to the customs, showing that the goods, etc., are bona fide for the sole and exclusive use of his Government, and not to be sold or otherwise disposed of, and that any duty levied thereon would be borne directly and permanently by the treasury of the said Republic or territory.

III. On goods imported through the letter post rebate of the whole customs union duties shall be allowed.

IV. In case any goods shall be underentered in value, whether or not they be specially rated articles, the provisions of section 5 of act No. 6 of 1898 shall apply.

N. B.—The articles enumerated in Class II, Nos. 48 to 127, are admitted free of duty under the customs union tariff on importation into this colony, irrespective of their destination.

#### PORT ELIZABETH HARBOR REGULATIONS.

Consul-General Stowe sends from Cape Town, October 28, 1899, copies of the tariff and regulations of the harbor of Port Elizabeth, as follows:

#### TONNAGE.

Tonnage will be calculated according to the following scale:

[NOTE.—Where two scales of computation are given, it shall be at the option of the board which to adopt.]

Acids, corrosive .....	cubic feet..	20
Bags, loose, grain, gunny, oressian .....	number..	500
Barley .....	pounds..	1,800
Beef, 4 casks, 8 half casks, or .....	do ..	1,200
Beer, in kilderkins .....	kilderkins ..	8
Beer, in barrels .....	barrels ..	5
Beer, in hogsheads of 54 gallons .....	hogsheads ..	3
Bones, in packages .....	pounds..	1,000
Bones, loose .....	do ..	700
Bones, empty, loose:		
Quarts .....	dosen..	24
Pints .....	do ..	36
Soda water .....	do ..	36
Bran and pollard .....	pounds..	1,500
Bricks .....	number ..	400
Bricks, fire .....	do ..	300
Biscuits, in bags .....	pounds..	1,200
Biscuits, in barrels .....	barrels ..	8
Buchu leaves .....	pounds..	600
Butter, in kegs or casks .....	do ..	1,200
Cane, rattans .....	do ..	1,000
Cartridges .....	do ..	1,000
Casks, empty hogsheads, and half pipes .....	number ..	5
Casks, larger, by ton .....	cubic feet..	40
Cocoanuts, in bags .....	bags ..	15
Coke .....	pounds..	1,500
Dynamite (50 pounds, net cases) and other explosives, 8 cases or .....	do ..	500
Fish, in bundles .....	do ..	1,200
Flour, in barrels, 8 barrels, or .....	half barrels..	12

Ginger.....	pounds.....	1,000
Hay, oat or other, pressed.....	do.....	1,000
Hay, oat or other, unpressed.....	do.....	500
Hides, dry.....	do.....	1,200
Horns, loose.....	number.....	500
Ivory.....	pounds.....	1,000
Iron pots, under 3 gallons, to ton.....		80
Iron pots, soap and other, large, by ton, 40 cubic feet or.....	pounds.....	600
Iron pot handles and lids, loose, to ton.....		250
Leather.....	skins.....	50
Liquid paints, red and white lead, grease, in drums, wicker bottles, jars, or tins of 1 gallon or 14 pounds each or under (2 to the foot or ship's tonnage).		
Malt, in bags.....	pounds.....	1,600
Meat, frozen carcasses of sheep (to a ton).....		15
Meat, frozen carcasses of bullocks (one whole carcass to the ton, and so on in proportion for any part).		
Mohair, pressed.....	pounds.....	800
Mohair, unpressed.....	do.....	500
Oats.....	do.....	1,500
Onions.....	do.....	1,500
Ostrich feathers.....	cubic feet.....	20
Oven doors.....	number.....	40
Pepper.....	pounds.....	1,000
Pork, 4 casks, 8 half casks, or.....	do.....	1,200
Potatoes.....	do.....	1,500
Seeds.....	do.....	1,500
Shells, in bags, casks, or cases.....	do.....	1,000
Shooks.....	number.....	12
Skins, wildebeeste or other large, loose.....	pounds.....	1,200
Skins, in bundles.....	do.....	1,200
Skins, goat, blesbok, and similar, loose or bundles.....	do.....	1,200
Skins, sheep.....	do.....	1,200
Slates, countess, loose.....	number.....	500
Spices.....	pounds.....	1,000
Staves, heavy pipe.....	number.....	100
Staves, light.....	do.....	130
Staves, heavy hogshead.....	do.....	130
Staves, light.....	do.....	160
Sugar, in pockets.....	pounds.....	1,500
Tar, 5 barrels, or.....	half barrels.....	8
Timber, South African:		
Axies, wagon.....	pieces.....	23
Axies, carts.....	do.....	35
Brakebars.....	do.....	44
Drawboards.....	do.....	47
Diaseelbooms, square.....	do.....	26
Diaseelbooms, round.....	do.....	19
Diaseelbooms, square, cart.....	do.....	35
Diaseelbooms, round, cart.....	do.....	32
Felloes, wagon.....	do.....	130
Felloes, cart.....	do.....	275
Long wagons, square.....	do.....	18
Long wagons, round.....	do.....	22
Naves, wagon, running feet.....	feet.....	40
Naves, cart, running feet.....	do.....	64
Pick handles, round.....	pieces.....	150
Schamels.....	do.....	30
Spokes, long.....	do.....	280
Spokes, short.....	do.....	340
Spokes, cart.....	do.....	570
Spokes, long, rough.....	do.....	360
Spokes, short, rough.....	do.....	450
Tongs, fore.....	do.....	15
Tongs, after.....	do.....	70
Tongs, horse wagon.....	do.....	58
Yokes, square.....	do.....	85
Yokes, turned.....	do.....	120
Vacca bags.....	number.....	500
Whipsticks, bamboo.....	do.....	100
Wine and spirits:		
Ankers.....	do.....	12
Half ankers.....	do.....	20
Half aums or octaves.....	do.....	8
Quarter casks.....	do.....	5
Hogsheads, half pipes, or half leagner, if not more than 66 gallons each.....	do.....	3
In larger casks, capacity.....	gallons.....	200
Wool, washed, pressed.....	pounds.....	600
Wool, washed, unpressed.....	do.....	400
Wool, unwashed, pressed.....	do.....	800
Wool, unwashed, unpressed.....	do.....	500

All other articles at per ton of 40 cubic feet, or 2,000 pounds gross, whichever shall be the higher charge, or 200 gallons, at the option of the harbor board.



*Tariff of charges.*

Description.	When the forwarding instructions or delivery or depositing orders have been handed in within six customs hours from the time of arrival of steamers in the roadstead; or, in the case of sailing vessels, within six customs hours of commencing to discharge cargo. (See note and exceptions a, b and c.)		When the forwarding instructions or delivery or depositing orders have not been handed in within six customs hours from the time of arrival of steamers in the roadstead; or, in the case of sailing vessels, within six customs hours of commencing to discharge cargo. (See note and exceptions a, b and c.)	
	Ship at jetty.	Ship in roadstead.	Ship at jetty.	Ship in roadstead.
<b>FOR LANDING.</b>				
<b>In transit:</b>				
Conveyance of general cargo and railway material from ship and delivery, after sorting, if necessary, into railway trucks for transit to inland stations ..... per ton..	s. d. 2 6	s. d. 4 0	s. d. 2 9	s. d. 4 3
Deals, boards, logs, and coal, from ship and delivery, after sorting, if necessary, into railway trucks for transit to inland stations, plus charges mentioned in clause 39.....per ton..	3 0	4 2	3 3	4 5
NOTE.—On goods forwarded to Bloemfontein and north thereof a rebate of 1s. per ton is allowed.				
<b>Town delivery:</b>				
General cargo from ship, and delivery to consignees' stores within a radius of two miles from Port Elizabeth terminus passenger station (the hills and their approaches excepted), per ton .....	3 6	5 0	3 9	5 3
Deals, boards, logs, rails, coal, and railway material from ship, and delivery to consignees' stores within a radius of two miles from Port Elizabeth terminus passenger station (the hills and their approaches excepted), plus charges mentioned in clause 39.....per ton..	4 0	5 2	4 3	5 5
<b>Private sidings:</b>				
General cargo from ship, loading into railway trucks and conveyance to private yards at north end or south end, within a radius of two miles from Port Elizabeth terminus passenger station, where consignees accept delivery on railway trucks and perform off-loading, per ton .....	3 0	4 6	3 3	4 9
Deals, boards, logs, rails, coal, and railway material, direct in trucks from jetties to private sidings from ship, loading into railway trucks and conveyance to private yards at north end or south end, within a radius of two miles from Port Elizabeth terminus passenger station, where consignees accept delivery on railway trucks and perform off-loading...per ton..	3 6	4 8	2 9	4 11
NOTE.—For private sidings beyond the two miles radius, see clause 20. Customs hours shall be understood to mean from 9 a.m. to 3 p.m. daily (Sundays and public holidays excepted). Saturdays, 9 a.m. to 1 p.m.				
<b>EXCEPTIONS:</b>				
(a) In the case of mail steamers, steamers coming direct from ports outside South Africa, and any vessels bringing their own shipping documents which could not have been received at Port Elizabeth at an earlier time by any other means, the time within which the forwarding instructions or delivery or depositing orders will be received, without payment of the extra charges leviable for late orders, will be extended from six to twelve customs hours.				
(b) In the case of bulk cargoes (which shall, in the discretion of the board, be understood to mean cargoes of timber, coal or grain, or cargoes consisting solely of one or similar description of goods) this charge is not applicable to that part of the cargo which has not been landed at the time of handing in forwarding instructions.				

## Tariff of charges—Continued.

Description.	When the forwarding instructions or delivery or depositing orders have been handed in within six customs hours from the time of arrival of steamers in the roadstead; or, in the case of sailing vessels, within six customs hours of commencing to discharge cargo. (See note and exceptions a, b and c.)		When the forwarding instructions or delivery or depositing orders have not been handed in within six customs hours from the time of arrival of steamers in the roadstead; or, in the case of sailing vessels, within six customs hours of commencing to discharge cargo. (See note and exceptions a, b and c.)	
	Ship at jetty.	Ship in roadstead.	Ship at jetty.	Ship in roadstead.
<b>EXCEPTIONS—continued.</b>				
(c) Penalty charges falling due between 9 a.m. and 1 p.m. will not be inflicted if the forwarding or delivery or depositing orders are handed in by 1 p.m. Similarly, any penalties falling due at any hour between 1 p.m. and 5 p.m. will not be inflicted if the orders are handed in by 5 p.m.				
General and other cargo from beach warehouses or depositing grounds, loading into railway trucks and conveyance to private yards, as above..... per ton.....	s. d.	s. d.	s. d.	s. d.
Minimum charge per short truck .....		1 0		
NOTE.—For private sidings beyond the 2 miles radius, see clause 29.		5 0		
Deposited (to order or waiting order):				
General cargo from ship, and placing same on depositing ground or in the beach warehouses, to order..... per ton.....	3 0			4 6
Minimum charge.....		2 6		
Deals, boards, logs, rails, coal, and railway material from ship, and placing same on depositing ground or in the beach warehouses, to order, plus charges mentioned in clause 39... per ton.....	3 6			4 8
Minimum charge.....		2 6		
General and other cargo from beach warehouses or depositing ground and delivery to consignees' stores within a radius of 2 miles from Port Elizabeth terminus passenger station (the hills and their approaches excepted), per ton.....		1 0		
Minimum charge.....		1 0		
Railway material deposited: Should the board be obliged, owing to scarcity of rolling stock or any other cause arising from the exigencies of trade, to deposit railway material, a charge of 4d. per ton will be made unless the consignee or agents prefer to perform the work themselves.				
<b>Explosives at north end creek:</b>				
For a consignment of 2,000 cases and under (250 tons)..... per ton.....	s. d.			
For a consignment over 2,000 cases (250 tons)..... per ton.....	3 8			
(These charges include landing from ship's side and placing on the platform, where the responsibility of the board will cease, and consignees must make their own arrangements for the conveyance of explosives intended to be stored locally, and arrange with the railway department for the supply of trucks for transport inland.)				
NOTE.—The foregoing charges will remain in force until the completion of the new landing stage now in progress, when a revised tariff will be issued.				
<b>Specie, bullion, etc.:</b>				
For landing or shipping specie, bullion, etc., a charge will be made of 2s. 6d. per box. The board, however, accepts no responsibility for the custody of the packages or their contents. The specie to be delivered at or taken from the jetty by shipper or consignee.				

## Tariff of charges—Continued.

Description.	When the forwarding instructions or delivery or depositing orders have been handed in within six customs hours from the time of arrival of steamers in the roadstead; or, in the case of sailing vessels, within six customs hours of commencing to discharge cargo. (See note and exceptions a, b and c.)		When the forwarding instructions or delivery or depositing orders have not been handed in within six customs hours from the time of arrival of steamers in the roadstead; or, in the case of sailing vessels, within six customs hours of commencing to discharge cargo. (See note and exceptions a, b and c.)	
	Ship at jetty.	Ship in roadstead.	Ship at jetty.	Ship in roadstead.
<b>EXCEPTIONS—continued.</b>				
Madeira wicker work:				
For landing madeira wicker work—at owner's risk only—	s. d.			
Ladies' and gents' chairs.....each	0 8			
Children's chairs.....do	0 6			
Tables.....do	0 8			
Large sofas.....do	1 0			
Small sofas.....do	0 8			
Clothes baskets.....do	0 6			
Animals:				
Landing or shipping horses, mules, donkeys, bulls, cows, or ostriches in boxes.....each	17 6			
Not in boxes, up to 100 in number.....do	10 6			
Any number over 100.....do	7 6			
Sheep, goats, or other small animals, up to 100 in number.....each	2 6			
Sheep, goats, over 100 in number.....do	1 6			
Whether for transit or for town.				
The board does not undertake the collection or delivery of animals.				
NOTE.—For animals landed or shipped from and into vessels alongside jetties, special charges will be made.				
Rent or demurrage:				
Rent or demurrage, at the option of the board, will be charged on cargo for which delivery orders have not been furnished to the board within three days of the arrival of the first cargo at the jetty—	s. d.	s. d.	s. d.	s. d.
At per ton per day.....		0 3		
Or, at per package under half a ton per day.....		0 14		
Or, at per short truck per day.....		4 0		
(A bogie truck to be reckoned as two short trucks.)				
And an additional charge of 6d. per ton will be made, should it be found necessary, on the expiry of the days of grace, to restack the cargo.				
NOTE.—Six harbor-board working hours are allowed for off-loading at private sidings, after which period demurrage at the rate of 1s. per working hour will be charged.				
Rent for goods stacked in the open, the charge to be levied from the time of the completion of vessel's discharge, plus seven days' grace, per ton, per week.....		0 14		
Rent for machinery stored in the machinery warehouse by special request will be charged at per ton per week.....		0 3		
<b>FOR SHIPPING.</b>				
In transit:				
Conveyance of cargo received direct from railway in trucks from inland stations and conveyance to ship—				
General cargo.....per ton	2 6			4 0
Produce.....do	2 6			3 2
Town collection:				
General cargo collected from stores within a radius of 2 miles from Port Elizabeth Terminus Passenger Station (the hills and their approaches excepted) and conveyance to ship, per ton.....	3 6			5 0
Produce collected from stores within a radius of 2 miles from Port Elizabeth Terminus Passenger Station (the hills and their approaches excepted) and conveyance to ship.....per ton	3 3			4 0

## Tariff of charges—Continued.

Description.	When the forwarding instructions or delivery or depositing orders have been handed in within six customs hours from the time of arrival of steamers in the roadstead; or, in the case of sailing vessels, within six customs hours of commencing to discharge cargo. (See note and exceptions a, b and c.)		When the forwarding instructions or delivery or depositing orders have not been handed in within six customs hours from the time of arrival of steamers in the roadstead; or, in the case of sailing vessels, within six customs hours of commencing to discharge cargo. (See note and exceptions a, b and c.)	
	Ship at jetty.	Ship in roadstead.	Ship at jetty.	Ship in roadstead.
<b>FOR SHIPPING—continued.</b>				
<b>Private sidings:</b>				
General cargo loaded by senders into railway trucks at private yards at north end or south end (within 2 miles radius of Port Elizabeth Terminus Passenger Station) and conveyance to ship.....per ton..	s. d. 3 3	s. d.	s. d.	s. d. 4 6
Produce loaded by senders into railway trucks at private yards at north end or south end (within 2 miles radius of Port Elizabeth Terminus Passenger Station) and conveyance to ship.....per ton..	3 3			4 0
General cargo and produce loaded by senders into railway trucks at private yards at north end or south end (within 2 miles radius of Port Elizabeth Terminus Passenger Station) and conveyance to beach warehouses or depositing grounds.....per ton..		1 0		
NOTE.—For private sidings beyond the radius of 2 miles, see clause 29.				
<b>Deposited to order or waiting order:</b>				
General cargo collected from stores within a radius of 2 miles from Port Elizabeth Terminus Passenger Station (the hills and their approaches excepted) and deposited on depositing ground or in beach warehouses, to order, or in absence of other order.....per ton..		1 3		
Produce collected from stores within a radius of 2 miles from Port Elizabeth Terminus Passenger Station (the hills and their approaches excepted) and deposited on depositing ground or in beach warehouses, to order, or in absence of other order.....per ton..		1 0		
General cargo loading onto railway trucks at beach warehouses or depositing grounds, and conveyance to ship.....per ton..	3 0			4 6
Produce loading onto railway trucks at beach warehouses or depositing grounds, and conveyance to ship.....per ton..	2 9			3 6
<b>Rent or demurrage:</b>				
Rent or demurrage, at the option of the board, will be charged on wool and other cargo for shipment allowed to remain on depositing grounds or in beach warehouses beyond three days—				
At per ton per day.....		0 3		
Or, at per package under half a ton per day.....		0 1½		
Or, at per short truck per day.....		4 0		
(A bogie truck to be reckoned as two short trucks).				
And an additional charge of 6d. per ton will be made should it be found necessary, on the expiry of the days of grace, to restack the cargo.				
NOTE.—Six harbor-board working hours are allowed for off-loading at private sidings, after which period demurrage at the rate of 1s. per working hour will be charged.				
Rent for goods stacked in the open, the charge to be levied from the time of the completion of seven days' grace, per ton per week.....		0 1½		

## Tariff of charges—Continued.

Description.	When the forwarding instructions or delivery or depositing orders have been handed in within six customs hours from the time of arrival of steamers in the roadstead; or, in the case of sailing vessels, within six customs hours of commencing to discharge cargo. (See note and exceptions a, b and c.)		When the forwarding instructions or delivery or depositing orders have not been handed in within six customs hours from the time of arrival of steamers in the roadstead; or, in the case of sailing vessels, within six customs hours of commencing to discharge cargo. (See note and exceptions a, b and c.)	
	Ship at jetty.	Ship in roadstead.	Ship at jetty.	Ship in roadstead.
FOR SHIPPING—continued.				
Coals, warps, anchors, etc.:	s. d.	s. d.	s. d.	s. d.
Coals, warps, anchors, chains, and rope, loaded by senders, will be conveyed from or to the board's depositing grounds or warehouses and shipped to or from the jetties to steam tugs or launches..... per ton..				1 0
Ballast:				
The board supply ballast at the following prices during working hours—				
Sand..... per ton..	3 0			6 0
Stone..... do.....	6 0			9 0
For any ballast supplied after working hours, a charge to cover actual cost will be made in addition to the above.				

## GOODS NOT WAREHOUSED.

The undermentioned goods will not be warehoused, but will be dealt with in the open, and when deposited to order, or owing to absence of order, will remain there at owner's sole risk; but owners may at their own cost protect with tarpaulins and dunnage. The board will supply tarpaulins, if they can be spared, at 6d. per diem each. Special arrangements to be made for dunnage:

Alkalies.  
Ashes.  
Asphalt.  
Bark.  
Bones.  
Bricks (not polished or glazed).  
Bricks (glazed) to be used in mason work or for paving or roofing.  
Charcoal.  
Chalk.  
Cinders.  
Clay.  
Coal (imported), if rebagged.  
Coke.  
Fireclay.  
Firewood.  
Flowerpots (earthen).  
Forage.  
Granite (rough).  
Gypsum.  
Hay.  
Hides (dried or salted).  
Horns.  
Iron (rough cast, pig, or ingot).  
Lime (burnt and slacked).  
Limestone (unburnt).  
Limestone (burnt and unslacked).  
Machinery.  
Manure (dung).

Ores of no greater value than £45 per ton.  
Packing material, including grain flour, coal bags, and wool packs.  
Pipes (earthen and iron).  
Plaster of paris (not ground).  
Quartz of no greater value than £45 per ton.  
Rags.  
Railway material.  
Refuse (animal).  
Refuse (mineral).  
Rubbish.  
Sand.  
Skins (dried or salted).  
Stone (undressed).  
Sulphur.  
Slates (roofing).  
Sleepers (wooden).  
Straw.  
Tiles (roofing).  
Tiles (glazed), to be used in mason work or for paving or roofing.  
Tuff or tufa.  
Wood in deals.  
Wood in planks.  
Wood in boards.  
Wood in laths.  
Wood in logs.  
Wool, raw, in bales.

The above will be stored on such open spaces under the control of the board as may from time to time, in the opinion of the board, be available and suitable for such storage purposes. In the event of the space so occupied being required by the board, fourteen days' clear notice will be given to owners or agents of such articles, at the expiration of which the said articles must be removed and the ground clear of all encumbrances. For storage charges, see rent for goods stacked in the open, under landed "Rent or demurrage," clause 28, page 8.

## FREE STORAGE.

Machinery as defined from time to time by the customs department, railway material for mining purposes, and rough timber, such as logs, deals, and the like, not planed or grooved, for Rhodesia and Transvaal, will be stored free of charge at owner's risk on such open spaces under the control of the board as may from time to time, in the opinion of the board, be available and suitable for such storage purposes.

In the event of the space occupied by such machinery or timber, as defined in the preceding paragraph, and railway material for mining purposes, being required by the board, fourteen days' clear notice will be given to owners or agents of such articles, at the expiration of which the said articles must be removed and the ground cleared of all encumbrances.

## GOODS NOT ALLOWED IN WAREHOUSES.

Oils in bulk or in tins, salt, saltpeter, and tar may not be placed in any of the board's warehouses, special stores for such goods being provided.

No acids or explosives will be allowed to be placed in the board's warehouses, and matches only in the special stores provided for the purpose.

Carbide of calcium may be stacked in the open (at owner's risk) on dunnage and covered with tarpaulins, both to be supplied at the expense of bill of lading consignee.

## RHODESIA.

Consul-General Stowe writes from Cape Town, September 23, 1899:

A new customs tariff came into force throughout Rhodesia on the 1st of August. It is almost the same as the South African customs-union tariff. Fifteen per cent of the receipts will be retained by Cape Colony for collecting the duties at its seaports. Considerable objection is made on account of its retrospective effect on stocks existing January 1, 1899. The duties imposed are:

CLASS I.—*Special rates.*

Articles.	Unit.	Rate.	
		English currency.	United States equivalent.
Ale, beer, and cider: All kinds of strength exceeding 2 per cent of proof spirit:		£ s. d.	
(a) In vessels of not greater content than 1 imperial quart.	Per imperial gallon.....	0 1 6	\$0.36
(b) In other vessels, bulk, or wood.....	.....do.....	0 1 3	.30
Almonds and nuts.....	Per pound.....	0 0 2	.04
Beads known as "Kaffir beads".....	.....do.....	0 0 3	.06
Confectionery, including sweetened cocoa or chocolate, honey, jams, jellies, preserves, sweetmeats, candied or preserved ginger, or chowchow, and all other kinds compounded, made, or preserved with sugar, but not including purely medicinal preparations, properly classed as apothecary ware.	Per 100 pounds.....	0 18 9	4.58
Fruits: Preserved, of all kinds, bottled, tinned, or otherwise preserved, including pulp and candied peel.	.....do.....	0 18 9	4.58
Gunpowder and other explosives suitable for use in firearms.	Per pound.....	0 0 6	.12
(And 7½ per cent ad valorem in addition.)			
Guns and gun barrels, firearms:			
(a) Single.....	Per barrel.....	1 0 0	4.87
(b) Double and other.....	.....do.....	0 15 0	3.65
(And in either case 7½ per cent ad valorem in addition.)			
Picks and hoes, Kaffir.....	Each.....	0 0 6	.12
Pistols and revolvers.....	.....do.....	0 5 0	1.22
Spirits:			
(a) Perfumed.....	Per imperial gallon.....	1 0 0	4.87
(b) Liqueurs and cordials exceeding 2 per cent of proof spirit, and methylated spirits.	.....do.....	0 15 0	3.65
(c) Other sorts, exceeding 2 per cent but not exceeding the strength of proof by Sykes's hydrometer, and so in proportion for any greater strength.	.....do.....	0 15 0	3.65

CLASS I.—*Special rates*—Continued.

Articles.	Unit.	Rate.	
		English currency.	United States equivalent.
<b>Tobacco:</b>		£ s. d.	
(a) Cigars and cigarillos ..... (And in addition $\frac{7}{4}$ per cent ad valorem.)	Per pound .....	0 0 6	\$0.12
(b) Goorak or gooracco and hookah mixture, and all imitations or substitutes.	.....do .....	0 6 0	1.46
(c) Snuff .....	.....do .....	0 4 0	.97
(d) Cigarettes .....	.....do .....	0 4 0	.97
(e) Manufactured and cut .....	.....do .....	0 3 6	.85
(f) Manufactured, but uncut .....	.....do .....	0 3 0	.73
(g) Not manufactured, but stemmed .....	.....do .....	0 2 6	.51
(h) Not manufactured and unstemmed leaf .....	.....do .....	0 2 0	.49
<b>Wine:</b>			
(a) Claret, not exceeding 20 per cent of proof spirit.	Per imperial gallon.....	0 6 0	1.46
(b) Other than (a), exceeding 2 per cent, but not more than 50 per cent of proof spirit. (And in addition $\frac{7}{4}$ per cent ad valorem on all wines when imported not in wood.) (Wine exceeding 50 per cent of proof spirit to be classed as spirits.)	.....do .....	0 9 0	2.79

CLASS II.—*Special (ad valorem, 20 per cent).*

The following articles shall be liable to a duty of 20 per cent ad valorem:

Blankets and sheets or rugs, cotton or woolen, or manufactured of cotton and wool, commonly used as cotton or woolen blankets or rugs, the single article, in pairs, or in the piece, and coats, jackets, or other apparel made of blanketing or baize.

Boubons, surprise packets, and crackers, and other similar fancy confectionery.

Carriages, carts, coaches, wagons, and all other wheeled vehicles intended for the conveyance of persons or goods, including finished or fashioned parts thereof, not being metal parts not usually made in the union, but required in the manufacture of wheeled vehicles therein, but not including bath chairs, perambulators, toy carts, store trucks, or barrows.

Extracts and essences of all kinds used as a food, flavoring, or perfumery, including saccharine.

Fireworks of all descriptions.

Medicinal preparations, not being drugs for dispensing purposes.

Perfumery, cosmetics, dyes, powders, and soap, or other preparations for toilet use, and soap powders and extracts.

Shawls.

CLASS III.—*Ad valorem,  $\frac{7}{4}$  per cent.*

The following articles shall be liable to a duty of  $\frac{7}{4}$  per cent ad valorem:

Articles of wearing apparel and personal adornment, including both shoes and slippers (exclusive of blankets, sheet, rugs, etc.).

Cottons, linens, silks and woolens, or mixtures thereof, in the piece or otherwise (exclusive of blankets, sheet, rugs, etc.).

Drugs and chemicals (exclusive of medicinal preparations not being drugs for dispensing purposes, and chemicals for use in the extraction of metal from ores, or other mining or gold-recovery purposes).

Furniture, including brush ware, cabinet ware, carpet ware, household utensils, lamps, glassware, and musical instruments.

Haberdashery, drapery, and millinery.

Jewelry, plate, clocks, watches.

None of these duties shall extend or apply to any articles grown, produced, or manufactured within the South African customs union, or to any articles described in the free list attached to the said customs-union tariff.

## THE CUSTOMS-UNION FREE LIST.

The following is the customs-union list of free articles alluded to, to which is subjoined the special Rhodesian list of free food stuffs and other articles:

Agricultural implements and machinery, and all apparatus and plant usually and principally employed in farming operations.

All raw produce of South Africa imported overland.

All articles grown, produced, or manufactured within the customs union, and brought across any inland border of any state, colony, or territory belonging to the customs union (except (a) flour, wheat or wheat meal, manufactured from other than South African wheat; (b) spirits distilled from the produce of and within the customs union of a class upon which, by way of excise, a duty may, at the time of importation into such state, colony, or territory, be by its law imposed or levied, unless it be proved that a like duty of not less amount has been paid elsewhere within the customs union in respect of the spirits so imported); provided that if such a duty shall have been so paid elsewhere within the customs union, but if of less amount, then there may be by law imposed or levied upon such spirits, when imported, a duty of customs not greater than the difference between the

excise duty here legally imposed or levied on spirits of the same class and the duty of less amount which has been so paid elsewhere.

Ambulance materials imported by recognized associations, corps, or hospitals, lawfully established for instruction or drill in first aid to the wounded.

⚡ Anchors and chain cables for the use of ships, tugs, or lighters.

Animals, living (except mules and geldings, and cattle and sheep for slaughter).

Arms, ammunition, appointments, and uniforms for the regular military, naval, or volunteer, imperial, or colonial forces of Her Majesty, or for similar or burgher forces of any government belonging to the customs union.

Asbestos packing and boiler composition.

Atlases, charts, globes, and maps.

⚡ Bags, jute, for flour, grain, manure, produce, sugar, wool, coal, and minerals (not including paper bags), and jute bagging and sacking in the piece.

Bands and belting of all kinds for driving machinery, binding twine or harvest yarn, boiler tubes, bolting cloth and mill silk.

Band instruments and stands, the bona fide property of any government belonging to the customs union, or of a regular military or volunteer corps, and not the property of individuals.

Bones, feathers, ivory, hair, hoofs, horns, shells, skins, teeth, wool, and other parts of animals, birds, fishes, or reptiles, not being manufactured, polished, or further prepared than dried and cleaned, but in their raw and unmanufactured state.

Bookbinders' requisites, consisting of boards, cloth, leather, marble paper, skin, thread, tape, vellum, webbing, and wire.

Books and music, printed, including newspapers and periodicals, not being foreign unauthorized prints of any British or South African copyright work.

Bottles and jars of common glass or earthenware, empty or imported, full of any articles liable to be rated duty, and bottles, empty, commonly used for aerated waters.

Boxes, empty, cardboard and wooden, put together or in pieces or shooks for packing.

Brass and copper, and composition metal in bars, ingots, plates, and sheets; plain, including perforated, but otherwise unmanufactured.

Bullion, coin or specie.

Carriages, carts, wagons, and other wheeled vehicles, the manufacture of South Africa, imported overland.

Church decorations, altars, bells, fonts, lecterns, pulpits, organs, plate or vestments, and illuminated windows, imported by or for presentation to any religious body.

Cair, candlewick, cotton, flax, fiber, flock, hemp, and jute; raw, waste, or unmanufactured.

Consular uniforms and appointments and printed official consular stationery.

Cork dust, paper shaving, sawdust, husks, and other waste substances intended and suitable for use only as packing material.

Corks and bungs.

Cups, medals, and other trophies imported for presentation or presented as prizes at examinations, exhibitions, shows, or other public competitions for excellence in art, bravery, good conduct, humanity, industry, invention, manufactures, learning, science, skill, or sport, or for honorable or meritorious public services; provided that such articles shall on importation or delivery free from the customs bear engraved or otherwise indelibly marked on them the name of the presenter or presentee, and the occasion or purpose for which presented.

⚡ Diagrams, designs, drawings, models, and plans.

Diamonds and other gems or precious stones in their rough state.

Dye stuffs, gambier, myrobalans, sumac, valonia, and other dyestuff, in bulk—for leather.

Engravings, lithographs, and photographs, and enlargements or reproductions of the same.

Fire escapes and fire hose and hose reels.

Fire clay, terra alba, and fire bricks.

Fish, fresh, and fish ova; also dried, cured, or salted fish, and raw fish oil of South African catching.

Flowers of sulphur and other substances, in bulk, suitable for destroying diseases on animals, plants, or trees.

Fruit: Fresh or green, including cocoanuts.

Fruit and other produce, driers or evaporators of.

Glue.

Guano and other substances, animal, mineral, or vegetable, artificial or natural, suitable for use as fertilizers or manures.

Haircloth, and springs for furniture.

Ice.

Iron and steel: Angle, bar, channel, hoop, rod, plate, sheet, or T; plain, including perforated and galvanized, rough and unmanufactured, not including corrugated sheets.

Lead: Bar, pipe, and sheet.

Leather: Patent, enameled, roan, and morocco, and pigskin, in the piece; for boots, shoes, harness, saddlery, cart trimming, and other leather manufactures.

Lifeboats, belts, and buoys, and other life-saving apparatus imported by any recognized society.

Machinery fitted to be driven by cattle, electric, gas, heat, hydraulic, pneumatic, steam, water, or wind power, including spare parts and apparatus and appliances used in connection with the generating and storing of electric power or gas (but not including electric cable or wire, or the posts for carrying the same, and not including lamp-posts, gas lamps, or their fittings).

Metal of all sorts in bars, blocks, ingots, and pigs, for founding, not elsewhere described.

⚡ Mining buckets, skips, trucks, and tubs, wheeled or otherwise, for hauling minerals on ores or rails or wires.

Packing or lagging for engines and machinery.

Paper for printing books, pamphlets, newspapers, and posters, or for lithographic purposes.

Paintings, pictures, picture books, and etchings.

Pipes, piping, and tubes of earthenware or metal of all kinds, for gas, drainage, sewerage, irrigation, water supply or pumping (not including down piping and guttering, or cocks and taps).

Potash and soda, carbonate, bicarbonate, caustic, crystals, and silicate.

Printing and lithographic inks.

Printing, lithographing, paper cutting, folding, numbering, and perforating machines or presses, blocks, forms, fonts, plates, rollers, stones, and type; and other apparatus suitable only for use in the bookbinding and printing industries.

Public stores, imported or taken out of bond by, and bona fide for the sole and exclusive use of the Government of Her Britannic Majesty, or the government of any colony, state, or territory belonging to the customs union, provided that a certificate be delivered to the customs given under the hand of a principal imperial, military, naval, civil, commissariat, or ordnance secretary or officer, or under the



hand of a secretary to any government within the customs union, setting forth that any duty levied on such public stores would be borne directly by the treasury of his government; and provided further that no portion of such stores, used or unused, shall be sold or otherwise disposed of so as to come into the possession of or into consumption by any parties not legally entitled to import the same free of duty, until the intention so to sell or dispose of the stores shall have been notified to the principal officer of customs in the colony, state, or territory where they were first imported, to whom the duty leviable according to the tariff then in force shall be paid by the government selling or disposing of the stores.

Railway construction or equipment requisites, such to mean the following: Rails, sleepers, fastenings for rails or sleepers, girders, iron bridge work, culvert tops, locomotives, tenders, ballast trucks, goods wagons, carriages, trolleys, engine water tanks, turntables, weigh bridges, and permanent or fixed signals.

Rattans, cane and bamboo, unmanufactured.

Resin and carbonate of ammonia.

Saddletrees.

School furniture and requisites: being all articles certified by the superintendent-general of education, or any official appointed for that purpose in any colony, state, or territory in the customs union, to be for use in any school.

Sculpture, including casts or models of sculpture.

Seeds, bulbs, plants and tubers for planting or sowing only, under such regulations as regards edible kinds as the customs authorities may impose to safeguard the revenue against diversion into ordinary consumption.

Sheep dip, sheep-dipping powders, materials suitable for dips, and dipping tanks.

Specimens illustrative of natural history.

Sprayers and sprinklers, and other apparatus for destroying pests or diseases in stock, plants, or trees.

Staves.

Steam launches, tugs, and lighters: provided that, when condemned or landed to be broken up, duty shall be paid at the customs on the hull and all fittings, according to the tariff that may then be in force.

Sulphur: Substances for destroying pests or disease in stock, plants or trees, and disinfectants.

Thread: Boot and shoe makers', saddlers', and sailmakers', and sewing twine.

Tin and zinc: Bar, plate or sheet, plain or perforated, but otherwise manufactured.

Telegraphs and telephones: Materials and instruments for use in construction and working of telegraph and telephone lines.

Tobacco, the produce of South Africa, imported overland.

Tramway-construction requisites, such to mean the following: Rails, sleepers, fastenings for rails or sleepers, iron gates, girders, iron bridge work, and culvert tops.

Vaccine virus and toxin.

Vegetables, fresh or green, but not including potatoes or onions.

Water-boring apparatus.

Wine presses and wine pumps.

Wine, spirits, and beer, imported direct or taken out of bond by, and for the sole use of, commissioned officers serving on full pay in the regular military or naval forces of Her Britannic Majesty, subject to such regulations as the customs may make for the due protection of the revenue, provided that if any such liquors shall be sold or otherwise disposed of to, or for consumption by, any other person not legally entitled to import the same free of duty, without the duty being first paid thereon to the customs according to the tariff then in force, then they shall be forfeited, and the parties knowingly disposing of such liquors, or into whose possession the same shall knowingly come, shall be liable to such penalties as may be prescribed by law.

Wire and wire netting for fencing, droppers, gates, hurdles, posts, standards, strainers, staples, stiles, winders, and other materials, or fastenings of metal ordinarily used for agricultural or railway fencing.

Wire rope.

Wool, straw, hay, and forage presses.

#### SPECIAL RHODESIAN FREE LIST.

Acetic acid.

Animals, viz: Mules and geldings, and cattle for slaughter, and sheep for slaughter.

Bicycles, tricycles, and velocipedes, including accessories.

Blasting compounds, including all kinds of explosives, suitable and intended for blasting, and not suitable for use in firearms.

Butter, butterine, margarin, ghee, and other substitutes for butter.

Candles.

Cement.

Cheese.

Chicory, and substitutes for coffee.

Coffee.

Cocoa and chocolate, unsweetened.

Cocoa and milk, chocolate and milk, or coffee and milk.

Condensed, desiccated, or preserved milk or cream.

Coals, coke, or patent fuel.

Corn and grain, viz: Barley, maize, millet, oats, rye, wheat, beans, and pease, in the grain or crushed, flaked, ground, bulled, malted, pearled, split, or otherwise prepared, oats not in the grain and bran meal, flour, wheaten or wheaten meal, including pollard.

Dates.

Fish, cured, dried, pickled, preserved, pressed, or smoked.

Fodder, viz: Chaff, hay, lucerne, oat hay, and other fodder.

Fruit, dried, of all kinds, including almonds and nuts.

Ginger, green and dry.

Meats, cooked, dried, fresh, chilled, frozen, pressed, pickled, salted, smoked, or otherwise cured or preserved, including lard, fats, and other similar substances and soups, but not including extracts and essences.

Matches.

Ochre, kaifir.

Oils, not essential or perfumed.

Salt.

Soap, not including toilet soaps and soap powders and extracts.

Spices.  
 Sugar.  
 Tallow, and substitutes for tallow.  
 Tamarinds.  
 Turmeric.  
 Tea.  
 Vinegar.  
 Vegetables (including onions).  
 Wood.

## TRANSIT TARIFF TO RHODESIA.

On and after July 20, 1899, the undergiven rebates of customs duties will be allowed on goods imported or warehoused on importation into the Cape Colony, whenever such goods shall be removed overland into southern Rhodesia.

I.—On all goods, wares, or merchandise chargeable with duty under the customs amendment and tariff act, 1898, Classes I, III, and IV, entered for removal overland to southern Rhodesia, rebate shall be allowed to the extent of the difference between the duties specified in Schedule B to the said act and a transit duty of 23 for every £100 of the value of such goods, etc., and such transit duty of 2 per cent ad valorem shall be the "duty less rebate" to be paid on such goods, etc., except as to the following articles, on which no rebate shall be granted:

(a) Ale, beer, and cider; all kinds of strength exceeding 2 per cent of proof spirit—

(A) In vessel of not greater content than 1 imperial quart;

(B) In other vessels, bulk or wood;

Beads, known as "Kafir beads";

Confectionery: Including sweetened cocoa or chocolate, honey, jams, jellies, preserves, sweetmeats, candied or preserved ginger, or chowchow; and all other kinds compounded, made, or preserved with sugar, but not including purely medicinal preparations properly classed as apothecary ware;

Fruits: Preserved, of all kinds, bottled, tinned, or otherwise preserved, including pulp and candied peel;

Almonds and nuts;

Gunpowder and other explosives suitable for use in firearms;

Guns and gun barrels, firearms—

(A) Single;

(B) Double and other;

Picks and hoes, Kaffir;

Pistols and revolvers;

Spirits—

(A) Perfumed;

(B) Liqueurs and cordials exceeding 2 per cent of proof spirit, and methylated spirits;

(C) Other sorts, exceeding 2 per cent, but not exceeding the strength of proof by Sykes' hydrometer, and so on in proportion for any greater strength;

Tobacco—

(A) Cigars and cigarillos; (B) goorak or gooracco and hookah mixture and all imitations or substitutes; (C) snuff; (D) cigarettes; (E) manufactured and cut; (F) manufactured but uncut; (G) not manufactured but stemmed; (H) not manufactured and unstemmed leaf;

Wine—

(A) Claret, not exceeding 20 per cent of proof spirit;

(B) Other than (A) exceeding 2 per cent but not more than 50 per cent of proof spirit;

Blankets and sheets or rugs, cotton or woolen, or manufactures of cotton and wool, commonly used as cotton or woolen blankets or rugs, the single article, in pairs or in the piece, and coats, jackets, or other apparel made of blanketing or baize;

Bonbons, surprise packets and crackers, and other similar fancy confectionery;

Carriages, carts, coaches, wagons and all other wheeled vehicles intended for the conveyance of persons or goods, including finished or fashioned parts thereof, not being metal parts not usually made in the South African customs union, but required in the manufacture of wheeled vehicles therein, but not including bath chairs, perambulators, toy carts, store trucks or barrows;

Extracts and essences of all kinds used as flavoring or perfumery, including saccharine;

Medicinal preparations, not being drugs for dispensing purposes;

Perfumery, cosmetics, dyes, powders and soap, or other preparations for toilet use, and soap powders and extracts;

Shawls;

Articles of wearing apparel and personal adornment, including boots, shoes, and slippers;

Cottons, linens, silks and woollens, or mixtures thereof, in the piece or otherwise;

Drugs and chemicals (exclusive of chemicals for use in the extraction of metal from ores or other mining or gold-recovery purposes);

Furniture, including brush ware, cabinet ware, carpets, glassware, household utensils, lamp ware, and musical instruments;

Haberdashery, drapery, and millinery;

Jewelry, plate, clocks and watches.

Rebate shall be allowed of the whole customs duty on the following articles:

(a) Battery cloth, gauze, matting, sieving and screening; chains, cranes, elevators and shears; crucibles and cupelling furnaces and cupels; electric cable or wire and posts for same, and their fittings; lamp-posts (electric) and their fittings; lamps and switches (electric), not including fancy or ornamental lamps, switches, and fittings for indoor lighting; felt, covering; flour, wheat, and wheat meal, including pollard; furnaces for roasting minerals; gas pipes, lamp-posts (gas) and their fittings, including lamps; gums of all descriptions; hose, steam suction and armored, for use in connection with machinery, but not including garden; india rubber for machinery and mining apparatus and appliances; lead soil; machinery, including spare parts, not enumerated in the free list attached to the customs union tariff, not being for domestic use; molds, ingot; mules and geldings; ores and minerals, crude; plates of iron and steel combined; potatoes and onions (not preserved); retorts; rivets, and bolts and nuts (metal); shafting; steel and iron chimneys (smokestacks); tanks and vats, suitable and intended for mining purposes; tin and zinc, in blocks and disks; tramway equipment requisites, such to mean the following: Cars, trolleys, water tanks and turntables; valve hide; wire, bells and gongs; signaling, for use in and about mines.

II. On all goods, articles, and things of every description imported or taken out of bond by or for the use of the government of southern Rhodesia, rebate of the whole customs union duty shall be

allowed: Provided that whenever such rebate be claimed a declaration under the hand of a proper officer appointed by the government of Rhodesia shall be delivered to the customs, showing that the goods, etc., are bona fide for the sole and exclusive use of his government, and not to be sold or otherwise disposed of, and that any duty levied thereon would be borne directly and permanently by the treasury of the said territory.

III. In case any goods shall be underentered in value, whether or not they be specially rated articles, the provisions of section 5 of act No. 6 of 1898 shall apply.

### SOUTH AFRICAN REPUBLIC.

Article I prescribes a general impost of  $7\frac{1}{2}$  per cent on all goods imported into the country, levied on the real current or cash market value of the articles lying ready packed for transmission at the place where the same may be bought or obtained with a view to importation into the Republic, and when such articles have been brought from overseas, 20 per cent additional is added to the value as before mentioned for clearing and import dues. In this value is included all packing sold with the articles, such as bottles, iron or other metal boxes, casks for cement and liquids, paper boxes, trunks, etc. This charge of  $7\frac{1}{2}$  per cent, plus 20 per cent, is exclusive of such special duties prescribed by Article III.

### ARTICLES ADMITTED DUTY FREE.

Imports exempted from the provisions of Article I, and entering free of duty, are those included in the following list:

- (a) Live stock of all kinds, excepting oxen, cows, calves, sheep, goats, and lambs, which are specially taxed under Article IV.
- (b) Bank notes or other paper or specie currency admitted as legal tender in the Republic. Specie, not legally current, may be brought into the State by a bona fide traveler, for his own use, free up to £5.
- (c) Reading and music books, maps and printed school requisites, newspapers, pamphlets, and periodicals (see Article III on duties on printed matter).
- (f) Wagons and vehicles of travelers and settlers.
- (g) Tree, flower, and vegetable seeds imported for sowing.
- (h) Furniture (second-hand) and tools of intending residents and settlers.
- (j) All outside packings not sold with imported goods and not intended for sale, but only for the protection of the imported goods in transit.

GOODS UPON WHICH A DUTY OF  $1\frac{1}{2}$ , PLUS 20 PER CENT ADDITIONAL, IS LEVIED.

Article II prescribes a duty of  $1\frac{1}{2}$  per cent ad valorem, plus 20 per cent additional, on the following descriptions of goods:

1. All materials, such as are exclusively needful for the fencing of farms and inclosures, to wit:

Standards.  
Strainers, wire.  
Wire.

Wire, barb.  
Wire, steel.

2. All mechanical appliances for the production or transmission of power by mechanical or electrical means, including apparatus for public street or mine electric-lighting purposes, conduits, etc., lamps excepted, such as:

Accumulator boxes.  
Accumulator plates.  
Accumulator tubes (glass).  
Accumulators.  
Armatures.  
Asbestos cord.  
Asbestos millboard.  
Asbestos packing.  
Axles.  
Bars, fire.  
Bearings (for plumber blocks).  
Belting and laces.  
Blocks, plumber.  
Boiler plates,  $\frac{1}{2}$  inch and upward.  
Boilers, steam.  
Bolts and nuts, special for engines.  
Boxes, fire.  
Brasses (for machinery).  
Bricks, fire.  
Brushes (for dynamo).  
Brushes, tube.  
Brush holders.  
Brushes (brass).  
Chimneys.  
Cocks, steam.  
Cocks, tests.  
Cocks, water.  
Columns.  
Commutators.  
Composition, boiler-covering.  
Compressors, air.  
Compressors, reservoirs for.

Condenser nuts.  
Condenser pipes.  
Condenser rings.  
Condensers.  
Couplings, flange.  
Cross bars for manhole and mudhole covers.  
Crossheads.  
Cut-outs.  
Cylinder bottoms.  
Cylinder covers.  
Cylinders.  
Domes, steam.  
Doors, fire (for boilers).  
Doors, fire, fronts for.  
Dynamometers (electric).  
Dynamoes.  
Eccentric rods.  
Eccentric sleeves.  
Eccentric straps.  
Electrodes.  
Engines, gas.  
Engines, hauling.  
Engines, hoisting.  
Engines, steam.  
Ferrules for boiler tubes.  
Flues (for boilers).  
Furnaces (for boilers).  
Gauges, steam.  
Gauges, vacuum.  
Gauges, water.  
Gauges, glasses for.  
Gauges, rings for.

Gause (copper and brass).  
 Gause (wire) insertion.  
 Glands.  
 Governors.  
 Governors, guide columns for.  
 Governors, springs for.  
 Governors, wheels for.  
 Grates, fire.  
 Hand pumps for boilers.  
 Hemp.  
 Injectors.  
 Levers for safety valves.  
 Liners (brass).  
 Lubricators.  
 Lubricators, elbows for.  
 Lubricators, glasses for.  
 Manhole doors.  
 Manhole, crossbars for.  
 Metal, Babbitt.  
 Metal, Magnolia.  
 Meters, ampère.  
 Meters, volt.  
 Motors, electrical.  
 Motors, gas.  
 Mud drums (for boilers).  
 Mudhole doors.  
 Mudhole doors, crossbars for.  
 11 cups.  
 Packing, grease.  
 Packing, hemp.  
 Packing, Lindsay's.  
 Packing, metallic.  
 Packing, Tuck's.  
 Pinions.  
 Piston bodies.  
 Piston nuts and cotters.  
 Piston plates.  
 Piston rings.  
 Piston rods.  
 Piston springs.  
 Pistons.  
 Plugs, fusible.  
 Plugs, brass.  
 Plungers, pump.  
 Pointers for water-gauge glasses.

Poles (disseiboams) for portable machinery.  
 Quadrants.  
 Resistances.  
 Rivets.  
 Rods, connecting.  
 Rods (spindle), slide valve.  
 Screws, set.  
 Seats for valves.  
 Shafting.  
 Sheet rubber (solid and insertion).  
 Sheet steel, 8 inch and upward.  
 Slide bars.  
 Slide blocks.  
 Stay tubes for boilers.  
 Stay tubes, nuts for.  
 Steam-chest covers.  
 Steam chests.  
 Switchboards.  
 Switches, reversing.  
 Siphons.  
 Transformers.  
 Traps, steam.  
 Tubes (copper and iron) for gas, steam, and water.  
 Tubes, boiler (copper, iron, and steel).  
 Tubes, ferrules for.  
 Tubes, nuts for.  
 Tubes (stay) for boilers.  
 Turbines.  
 Valve boxes.  
 Valves (rubber, leather, and metal).  
 Valves, safety.  
 Valves, slide.  
 Valves, springs for.  
 Valves, steam.  
 Valves, weights for.  
 Water heaters.  
 Wheels, bevel.  
 Wheels, cog.  
 Wheels, fly.  
 Wheels, traveling, for portable machinery.  
 Wheels, wheel caps for.  
 Whistles, alarm.  
 Whistles, steam.  
 Windmills.

3. All appliances especially designed for the milling and grinding of ores, minerals, and agricultural products, with their spare and component parts, to wit:

Bars, screen (for dividing quartz).  
 Batteries.  
 Belting.  
 Belt tighteners.  
 Blocks, plumber.  
 Blocks, chuck (with copper plates).  
 Blocks, pulley (for lifting 3 tons and upward).  
 Cams.  
 Cams (keys for).  
 Cam-shaft bearings.  
 Cam-shaft pulleys (wooden).  
 Cam-shaft pulleys, iron centers for.  
 Cam shafts.  
 Chain,  $\frac{1}{2}$  inch and upward.  
 Cloth (black and red) for batteries.  
 Coeks.  
 Collars, shaft.  
 Couplings (shaft) and keys.  
 Dies.  
 Finger or jack shafts.  
 Finger shafts (brackets for).  
 Fingers, with iron cap and handle.  
 Flanges (pipe-coupling).  
 Flour-dressing machines.  
 Foundation bolts for mortar boxes.  
 Foundation piles for mortar boxes.  
 Foundation plates for mortar boxes.  
 Framework for batteries.  
 Guide blocks (iron).  
 Guide blocks (rough).

Guide blocks (wooden).  
 Heads for stems.  
 Holding-down bolts for mortar boxes.  
 Hose (india-rubber and leather).  
 Hose unions.  
 Jaws for stone crushers.  
 Keys (wrought-iron) for fixing frame and blocks.  
 Liners for stone crushers.  
 Mills, ball.  
 Mills, corn.  
 Mills, mealie.  
 Mills, roll.  
 Millstones.  
 Millstones, sockets for.  
 Mortar boxes.  
 Mortars and pestles.  
 Ore crushers.  
 Ore feeders.  
 Piping (wrought-iron).  
 Plates, copper (front and back), for batteries.  
 Scoring and separating machines.  
 Screen frames.  
 Screens or sieving.  
 Shaft couplings and keys.  
 Shafting (turned and rolled).  
 Shoes.  
 Sockets for fingers (cast-iron).  
 Stems.  
 Tappets.  
 Valves.

4. All pumps (with exception of hand pumps) to be used solely for industry and agriculture, to wit:

Blowers, Root's.  
 Centrifugal pumps.  
 Donkey pumps.  
 Duplex pumps.  
 Ejectors.

Electric pumps.  
 Fans.  
 Injectors.  
 Mine pumps.  
 Pulsometers.

5. All materials, appliances, and gear designed solely for the separation of metals from ores, and for the extraction and dividing of metals and ores, and for the manufacture of chemicals or acids needful for the extraction of gold, with the exception of sulphuric acid, and save in so far as the materials, tools, or apparatus are made of lead, on which the usual duties for lead are leviable, to wit:

Acid, hydrochloric.

Acid, nitric.

Alum.

Amalgam trays.

Argol.

Bone ash.

Borax.

Buddies.

Bullion or smelting furnaces.

Concentrators.

Crucibles.

Cupels.

Cyanide vats (iron).

Cyanide vats, superstructure for.

Cyanide vats, discharge doors for.

Cyanide vats, distributors for.

Fluor spar.

Furnaces, retort.

Furnaces, roasting.

Hoppers.

Jiggers.

Lead, used exclusively for the extraction of metals from ore.

Lead, acetate of.

Lead, granulated.

Litharge.

Manganese.

Mercury.

Mills, sample.

Mills, slag.

Muffles.

Pans, cleaning-up.

Pans, settling.

Potash, carbonate.

Potash, caustic.

Potash, cyanide.

Potash, nitrate.

Reservoirs.

Retorts.

Scouler tables.

Shaking tables.

Silica.

Silver foil.

Soda, bicarbonate.

Soda, carbonate.

Soda, carbonate (calcined).

Soda, caustic.

Sodium amalgam.

Sodium cyanide.

Sodium metallic.

Solution vats.

Spitzkasten.

Spitzluten.

Tanks, in sections of 1,000 gallons and upward.

Vanners.

Zinc disks.

6. All gear and appliances designed solely for the transport and hoisting of ores and minerals, including rails and such trucks as run only on rails, to wit:

Bearing straps.

Bearings for trucks.

Bolts, clutch.

Bolts, fish-plate.

Breaks.

Buckets, hauling (ore and water).

Cages.

Capstans.

Chains,  $\frac{1}{2}$  inch and upward.

Coal-sorting plant.

Coal-washing plant.

Drums, hauling.

Elevators.

Engines, hauling.

Fish plates.

Gears.

Gongs, signal.

Guide rolls.

Hooks, hoisting.

Hooks, safety.

Indicators.

Jim-crows.

Karri wood, 6 by 6 inches, 4 by 12 inches, and upward.

Lifts.

Mining props (all sorts), at least 6 inches diameter at thinnest part, and upward.

Pine, Oregon, 6 by 6 inches, 4 by 12 inches.

Pine, pitch; same dimensions.

Rails.

Rope, wire.

Shafts for trucks.

Skips.

Sleepers.

Sorting belts.

Sorting tables.

Spikes, dog.

Thimbles.

Trucks.

Turntables.

Wheels for trucks.

Winches.

Windlasses.

7. All metal and earthenware drainpipes, destined solely for the conveyance of water or tailings to or from gold and other mines, and for agriculture and for waterworks, to wit:

Bends.

Bends, double.

Caps.

Crosses.

Elbows.

Flanges.

Nipples.

Nuts.

Sockets.

Tees.

8. All water wheels and other appliances for the lifting and distribution of water and tailings, and other products of manufacture, to wit:

Screws, Archimedes.

Wheels, tailings.

Wheels, water.

9. All rock drills and machine tools for working wood and metal, to wit:

Boring machines.

Drills, diamond.

Drills, rock.

Grinding machines.

Hammers, steam.

Lathes (for wood and iron).

Punching machines.

Riveting machines.

Rollers.

Sawing machines (for wood and iron).

Saws, band.

Saws, circular.

Screwing machines.

Shearing machines.

Slotting machines.

Steel, bar (octagon and cruciform)  $\frac{1}{2}$  inch and upward.

## 10. Telephone and telegraph conductors and apparatus, to wit:

Bells, electric.  
Cables, telegraph.  
Cells.  
Commutators.  
Copper, sulphate of.  
Cords, flexible.  
Earth plates, copper.  
Galvanometers.  
Insulator bolts.  
Insulator brackets.  
Insulators.  
Jars, glass.  
Lightning conductors.  
Microphones.  
Poles, iron.

Pots, porcelain.  
Pushes.  
Rods, stay.  
Sal ammoniac.  
Screws, binding.  
Switches, reversing.  
Telegraph instruments.  
Telephone instruments.  
Telephone switch boards.  
Wire (iron and copper).  
Wire, copper (insulated).  
Zinc cylinders.  
Zinc plates.  
Zinc rods.

## 11. All machinery for agriculture, industries, and trades, such as mowing, thrashing, and sewing machines, and presses, etc., to wit:

Cheese presses.  
Churning mills.  
Color mills.  
Cream separators.  
Knitting machines.  
Mortar mills.

Mowing machines.  
Plowing machines.  
Sewing machines.  
Thrashing machines.  
Typewriters.

## And machinery for—

Bookbinderies.  
Breweries.  
Cigar and cigarette manufactories.  
Distilleries.

Glass factories.  
Ice factories.  
Mineral water factories.  
Printing.

12. All spare parts and portions of the above-named articles not specified in the above list, such as large winnowing machines, chaff and wood presses, and other appliances for the preparation of goods or products for commerce or shipment.

SPECIAL DUTIES.<sup>1</sup>

In the case of oversea goods Article III prescribes certain special duties over and above the ordinary import duty of 7½ per cent of the value, plus 20 per cent, which is added to the said value for clearing and import dues. The special duties are as follows:

(a) On all printed matter—that is, letter, stone, copper, steel, and color printing work—100 per cent. (In the interpretation of printed matter the several articles named as free of duty in Article I, subsection c, together with the following articles, are excluded: Paintings, portraits, photographs, Christmas, New Year, and birthday cards, almanacs, diaries, commercial and pocket books with printed headings and dates, imported for use in business, and similar articles, which are subject only to the general rate indicated in Article I.)

(b) On the following articles the respective special duties are set against each, viz:

Article.	Unit.	Rate.	
		English currency.	United States equivalent.
Alcoholic liquids, sweetened or perfumed liqueurs and cordials above 11° and up to 56° Trallis.	Per gallon .....	£ s. d. 0 10 0	\$ 2.4333
Alcoholic liquids, sweetened or perfumed liqueurs and cordials above 11° and up to 56° Trallis, overproof.	.....do .....	1 5 0	6.08315
(All sweetened or mixed wines and liquids may be examined by distillation or analysis where fraud is suspected, and the penalty prescribed in such cases exacted.)			
Apothecary ware and medicines compounded of alcohol under 11° Trallis, free; above 11° up to 56°.	.....do .....	0 10 0	2.4333
Apothecary ware and medicines compounded of alcohol under 11° Trallis, free; above 11° up to 56°, overproof.	.....do .....	1 5 0	6.08315
* Bacon .....	Per 100 pounds .....	4 10 0	21.89913
* Barley .....	.....do .....	0 5 0	1.21665
* Beans, all sorts .....	Per pound .....	0 1 0	.24333
* Beer .....	Per gallon .....	0 3 0	.75
* Biscuits, in tins or otherwise .....	Per 100 pounds .....	1 5 0	6.08315
Bottles, empty (except medicine bottles up to one twenty-fourth gallon capacity, specially imported for use by apothecaries).	Per dozen .....	0 1 0	.24333
* Butter .....	Per 100 pounds .....	0 5 0	1.21665
Butterine .....	.....do .....	0 5 0	1.21665
* Cake, in tins or otherwise .....	.....do .....	1 10 0	7.2998
* Cattle, large (oxen, cows, calves) .....	Each .....	0 10 0	2.4333

<sup>1</sup> Reduced to United States currency in the bureau of foreign commerce.

Article.	Unit.	Rate.	
		English currency.	United States currency.
* Cattle, small (sheep, goats, lambs) .....	Each .....	£ 0 1 0	\$0. 2433
Cartridges (filled, for breechloaders) .....	Per 1,000 .....	0 5 0	1. 21065
Cement .....	Per 100 pounds .....	0 3 0	73
Chaff .....	do .....	0 5 0	1. 21065
Champagne and sparkling wines .....	Per gallon .....	0 12 6	2. 91996
* Cheese .....	Per 100 pounds .....	0 5 0	1. 21065
Chicory .....	do .....	0 7 6	1. 82497
Chillies .....	do .....	1 5 0	6. 08315
Chocolate, mixed with milk .....	do .....	1 5 0	6. 08315
Chutneys .....	do .....	1 5 0	6. 08315
Cigarettes (see Tobacco) (not exceeding 500 to the pound) .....	Per 100 .....	0 1 6	36499
Cigars (see Tobacco) (not exceeding 100 to the 2½ pounds) .....	do .....	0 15 0	3. 64985
Clocks and watches and parts of works .....	Ad valorem .....	12½ p. c.	
Clothing, second-hand, imported for the trade .....	Per garment .....	0 1 6	36499
Coal .....	Per 100 pounds .....	0 7 6	1. 82497
Cocoa, mixed with milk .....	do .....	1 5 0	6. 08315
* Coffee .....	do .....	0 2 6	60832
Coffee, ground, burnt, mixed, and any substitute for coffee .....	do .....	0 7 6	1. 82497
Coffee, mixed with milk .....	do .....	1 5 0	6. 08315
Confectionery, sweets, bonbons, etc., and all articles of which sugar forms the main constituent .....	do .....	1 10 0	7. 2998
Copper and brass ware (except for electric purposes or for transmission of power for the mines) .....	Per pound .....	0 0 6	12166
Cycles .....	Ad valorem .....	10 p. c.	
Dynamite, and other explosives not more than * Eggs .....	Per pound .....	0 0 9	18252
Fruit, preserved and dried (that is, such as have undergone a special manipulation before drying) .....	Per dozen .....	0 0 6	12166
.....	Per 100 pounds .....	1 5 0	6. 08315
Ginger, preserved .....	do .....	2 0 0	9. 733
Gold, silver, and jewelers' ware (except that of bona fide travelers, used for personal adornment up to £50 value) .....	Ad valorem .....	12½ p. c.	
Gunpowder .....	Per pound .....	0 0 6	12166
Guns .....	Per barrel .....	0 10 0	2. 4333
* Ham .....	Per 100 pounds .....	4 10 0	21. 8993
Honey .....	do .....	2 0 0	9. 733
Jams, preserves, etc., and all articles preserved by means of sugar (except bona fide apothecary ware and medicines) .....	do .....	2 0 0	9. 733
Jellies, including cakes and powders. (See Apothecary ware) .....	do .....	2 0 0	9. 733
* Kafir corn .....	do .....	0 2 6	60832
Kafir hoes .....	Each .....	0 1 0	24333
* Lard .....	Per 100 pounds .....	4 10 0	21. 8993
Lead .....	Per pound .....	0 0 3	60863
Livery clothing, imported for the trade .....	Per garment .....	0 1 6	
Malt .....	Per 100 pounds .....	0 5 0	1. 21065
Margarine .....	do .....	0 5 0	1. 21065
Matches, wooden or wax, in boxes or packets, and not over 100 per box or packet .....	Per gross boxes .....	0 4 0	97332
Matches, for every 100 or part thereof, being over 100 in a box or packet .....	do .....	0 4 0	97332
* Meal and flour .....	Per 100 pounds .....	0 7 6	1. 82497
Oat seeds .....	do .....	0 10 0	2. 4333
Oats sheaves (in bundle or bale) .....	do .....	0 5 0	1. 21065
Opium .....	Per pound .....	0 5 0	1. 21065
Perfumed oils under 11° Trallies .....	Ad valorem .....	7½ p. c.	
Perfumeries and toilet articles (toothbrushes, boxes, etc., not included), to wit:			
Cosmetics, hair dyes, hair powders, and hair restorers .....	do .....	7½ p. c.	
Hair waters and tooth waters .....	do .....	7½ p. c.	
Ointments and creams for skin and lips, including fuller's earth .....	do .....	7½ p. c.	
Perfumes and sachets .....	do .....	7½ p. c.	
Pomade .....	do .....	7½ p. c.	
Powders or paste for the teeth .....	do .....	7½ p. c.	
Powders for perfuming the bath .....	do .....	7½ p. c.	
Shaving paste and cream .....	do .....	7½ p. c.	
Toilet articles compounded of alcohol under 11° Trallies (above 11° charged as alcoholic liquids) .....	do .....	7½ p. c.	
Toilet paper, powders, cream, and waters .....	do .....	7½ p. c.	
Pianos .....	Each .....	2 0 0	9. 733
Pickles .....	Per 100 pounds .....	1 5 0	6. 08315

Article.	Unit.	Rate.	
		English currency.	United States equivalent.
* Pigs .....	Each .....	£. s. d. 4 10 0	\$21.8993
Pistols .....	Per barrel .....	0 10 0	2.4333
Playing cards, per pack of 52 .....	.....	0 0 3	.06083
* Pork .....	Per 100 pounds .....	4 10 0	21.8993
Preserves, and all articles preserved by means of sugar, such as candied peel, sweet dried cocon- nuts, pulp, marmalade, chowchow, preserved ginger, etc. (See Apothecary ware and jams).	.....do .....	2 0 0	9.733
Puddings and pudding powders .....	.....do .....	1 10 0	7.2998
Revolvers .....	Per barrel .....	0 10 0	2.4333
* Rice and dholl .....	Per 100 pounds .....	0 1 6	.6083
Sauces, etc. ....	.....do .....	1 5 0	6.08315
* Sausage .....	.....do .....	4 10 0	21.8993
Shot .....	Per pound .....	0 0 3	.06083
Silverware .....	Ad valorem .....	12½ p.c.	.....
Snuff .....	Per pound .....	0 2 6	.60832
Soap, common and soft .....	Per 100 pounds .....	0 5 0	1.21665
Soap, toilet and perfumed, including powders and extracts, etc. ....	.....do .....	0 10 0	2.4333
Sugar .....	.....do .....	0 3 6	.85166
Sulphuric acid .....	Per pound .....	0 0 1	.002628
Sweets (see Confectionery) .....	Per 100 pounds .....	1 10 0	7.2998
Tea .....	.....do .....	0 5 0	1.21665
* Tinned meat, not otherwise specified .....	Ad valorem .....	5 p.c.	.....
Tobacco, raw, in leaves or rolls from oversea .....	Per pound .....	0 2 6	.60832
Tobacco, manufactured (see Cigars and cigarettes) .....	.....do .....	0 2 6	.60832
Uniforms, etc. ....	Per garment .....	0 1 6	.36499
* Vegetables, fresh or dried .....	Per 100 pounds .....	1 5 0	6.08375
Vinegar (acetic acid) .....	Per gallon .....	0 3 0	.73
Wire, copper and brass, when not intended for mine transmissions or electrical purposes.	Per pound .....	0 0 6	.12166

N. B.—Special duties on articles to which an asterisk is prefixed have been temporarily suspended by Government resolutions, but may be reimposed with three months' notice.]

## EAST AFRICA.

## BRITISH POSSESSIONS.

[(1) British East Africa; (2) British Protectorate of Zanzibar; (3) Mauritius.]

## 1. BRITISH EAST AFRICA.

## IMPORT DUTIES.

All goods entering the Protectorate are liable to a uniform duty of 5 per cent ad valorem.

## EXPORT DUTIES.

Articles.	Unit.	Duty.
Ivory .....	Ad valorem .....	15 p.c.
Gum copal .....	.....do .....	15 p.c.
Gum india rubber .....	.....do .....	15 p.c.
Gum cloves .....	.....do .....	30 p.c.
Sim-sim .....	.....do .....	12 p.c.
Orchilla weed coming from the districts between Kismayoo and Warsheik, both ports included.	.....do .....	5 p.c.
Orchilla weed from all other districts.	.....do .....	10 p.c.
Ebony .....	.....do .....	5 p.c.
Borites .....	.....do .....	10 p.c.
Hides .....	.....do .....	10 p.c.
Rhinoceros horn and hippopotamus teeth .....	.....do .....	10 p.c.
Tortoise shell .....	.....do .....	10 p.c.
Cowries .....	.....do .....	5 p.c.
Native tobacco .....	.....do .....	25 p.c.
Chillies .....	.....do .....	10 p.c.
Ground nuts .....	.....do .....	12 p.c.
Indian corn and other grains, and lentils .....	Per gisla (360 lbs.) .....	\$0.35
Rice husks .....	.....do .....	.25
Chiroko (a kind of bean) .....	.....do .....	1.10
Camels .....	Each .....	2.00
Horses .....	.....do .....	10.00
Cattle .....	.....do .....	1.00
Sheep and goats .....	.....do .....	.25
Copra .....	.....do .....	Free.



## CUSTOMS REGULATIONS.

The following regulations, made by Her Majesty's commissioner and consul-general with the approval of the Secretary of State, are published for general information:

CLIFFORD H. CRAUFURD,  
Her Majesty's Acting Commissioner and Consul-General.

MOMBASA, September 13, 1899.

*Queen's regulations under article 45 of "The East Africa Order-in-Council, 1897."*

## CUSTOMS.

The customs regulations hitherto in force in the East Africa Protectorate are hereby annulled without prejudice to anything done, or to be done thereunder, and the following regulations substituted therefor:

## MANIFEST.

1. *Imports.*—Commanders of all ships arriving in harbor are required to deliver to the custom-house within twenty-four hours after their arrival a true and full manifest of all merchandise and treasure to be landed or transhipped, and no goods shall be landed until such manifest has been delivered.

## BOAT NOTE.

2. There must be sent with each boat load or other dispatch of cargo sent from on board any vessel a boat note specifying the number of packages and the marks or numbers and other description of the goods.

The boat note is to be signed by a responsible officer of the vessel.

## SHIPPING ORDER VISÉ AT CUSTOM-HOUSE.

3. *Exports.*—No goods are to be taken on board any vessel unless accompanied by a shipping order issued from the agent's office, and duly visé at the custom-house.

In the case of dhows the usual pass note is sufficient.

## REGISTRATION OF LIGHTERS, ETC.

4. *Landing cargo.*—All boats, lighters, etc., used in landing cargo from vessels or shipping cargo to vessels must be properly registered and marked in such manner as may from time to time be prescribed by the port authority.

## PLACE OF LANDING.

5. All merchandise and goods must be landed at the custom-house only, except coal and kerosene oil, for which other stores are provided, unless permission has been previously obtained from the customs authorities to land elsewhere, and then in the presence of a custom-house officer only.

## BUSINESS HOURS.

6. The custom-house is open daily for the landing of goods from 7 a. m. to 5 p. m., and for delivery of goods from 8 a. m. to 5 p. m.

The custom-house is open daily to the public for paying duty, making declarations, applications for passes, and general business from 8 a. m. to 12 noon and 2 p. m. to 4 p. m.

Saturday afternoons and public holidays are excepted, when landing only will be allowed in the case of cargo from mail steamers, on special application being previously made in writing to the chief of customs.

## DECLARATIONS.

7. *Imports.*—All goods imported shall be declared on a prescribed form to be obtained at the custom-house.

## PRODUCTION OF INVOICES.

8. Importers and exporters are required to produce their original invoices in support of their declaration.

## VALUATION OF MERCHANDISE.

9. The value of all goods and merchandise upon which duty is leviable *ad valorem* shall be either—

(a) The wholesale cash price, less trade discount, for which goods of the like kind and quality are sold or are capable of being sold at the time and place of importation or exportation, as the case may be, without any abatement or deduction whatever (except in the case of goods imported) of the amount of the duties payable on the importation thereof; or

(b) Where such price is not ascertainable the cost at which goods of the like kind and quality could be delivered at such place without any abatement or deduction, except as aforesaid.

## ILLEGIBLY MARKED GOODS.

10. The chief of customs is not responsible for the incorrect delivery of goods illegibly marked or where marks are absent.

## STORAGE THREE DAYS FREE.

11. All goods landed at the custom-house after the expiry of three days (72 hours) will be charged a warehouse rent according to the tariff already laid down, and to be obtained at the custom-house on application.

## STORAGE OF UNCLAIMED GOODS.

12. All goods remaining in the custom-house over nine days (216 hours) without having been declared for transshipment will be considered as unclaimed and taken charge of by the customs authorities from the shipping agents, to whom a warehouse warrant will be given for them. The rent charged on these goods will be double the usual tariff.

## SALE OF UNCLAIMED GOODS.

13. Goods which have remained unclaimed in the custom-house for six months from the date of landing may be sold after due notice by public auction, and all claims for duty, rent, and expenses may be deducted from the sale price.

## WAREHOUSE WARRANTS.

14. Warehouse warrants will be granted for all goods given into the custody of the customs authorities. The warrant will be issued to the person or firm actually handing the goods over to the customs. Such goods will only be delivered against the production of a "delivery order" signed by the person or firm to whom the warrant was originally issued.

## GATE PASSES.

15. No goods will be permitted to be removed from the custom-house unless accompanied by a gate pass. No pass will be granted until the necessary declaration has been made, and all charges are paid. Passes are available for day of issue only, but in the case of goods not removed the same day on which the pass has been issued it will be necessary that the alteration in date be noted and signed by the godown keeper.

## TRANSSHIPMENT GOODS.

16. Transshipment goods must eventually be shipped for the same foreign port of destination as declared on arrival, and must not change owners while lying in the customs warehouse. After the expiration of six calendar months they will become liable to duty and all other charges for rent, etc.

## TRANSHIPMENT IN HARBOR.

17. Agents are required to supply the customs authorities with a manifest of all cargo transhipped from one vessel to another in the harbor.

## PERISHABLE AND DAMAGED GOODS.

18. Perishable goods, such as fruits, dried fish, or fresh vegetables, etc., and damaged goods which are deteriorating must be removed within four days after landing, or they may be sold on behalf of the owners by public auction, and all claims for duty, rent, and expenses may be deducted from the sale price.

19. Only Government scales and weighing machines are allowed in the custom-house. These scales will be certified from time to time. A small fee will be charged for their use. Merchants can have the weight of their goods certified on payment of a quarter anna per package or 1 rupee per 100.

#### ANIMALS.

20. All animals must pass through the custom-house when imported or shipped, and all except sheep or goats must be lifted by the crane, for which there is a fixed tariff. Any animals found to be suffering from any disease will be dealt with as provided by the cattle disease regulations. Any animals found to be suffering from any injury, such as broken limb or from weakness consequent on the voyage, will be slaughtered in the custom-house, and if the medical officer considers the meat fit for human food it may be taken into the town; otherwise it will be removed by the authorities. No claim for compensation against the Government can be admitted in the case of animals so destroyed and removed.

#### FIREARMS, AMMUNITION, EXPLOSIVES, ETC.

21. All firearms, ammunition, and explosives shall be deposited in the custody of the chief of customs, and shall be subject to such special regulations as may from time to time be in force relating thereto. A copy of these regulations may be obtained on application at the office of the chief of customs. Notice of the expected arrival of any ship having a full or part cargo of explosives must be given in writing.

#### SMUGGLING.

22. Every person who may smuggle or attempt to smuggle into or out of the protectorate any goods, article, or thing in contravention of these regulations shall be liable to forfeit such goods, article, or thing; and any ship or boat engaged in smuggling or attempting to smuggle goods in contravention to these regulations shall be liable to forfeiture. This regulation shall not affect the liability of any such person to any other punishment provided by law, but he shall not be punished twice for the same offense.

CLIFFORD H. CRAUFURD,

*Her Majesty's Acting Commissioner and Consul-General.*

MOMBASA, September 13, 1899.

Approved.

SALISBURY.

## 2. BRITISH PROTECTORATE OF ZANZIBAR.

I have the honor to report that an ad valorem duty of 5 per cent on all imports except coins, coals, hippopotamus teeth, ivory, rhinoceros horns and hides, rubber, and tortoise shell has been reinstated from September 15, 1899.,

A. L. SARLE, *Acting Consul.*

ZANZIBAR, September 14, 1899.

#### CUSTOMS REGULATIONS OF ZANZIBAR.

The following additional regulations have been framed in order to facilitate the work in the custom-house in connection with the abolition of the free port:

Goods will be taken delivery of by the customs authorities on due application being made on a proper printed form supplied for the purpose and stored in warehouses set apart for such goods. These warehouses will not necessarily form part of the customs premises, and the collector of customs shall have full power to alter their site from time to time as necessity may arise.

The importer of goods intended for transshipment, or his agent, shall declare them as such within forty-eight hours after arrival of the vessel, in the same manner and form and containing the same particulars as are required for the entry of goods to be delivered for local consumption. Such goods shall be liable to a warehouse rent, as per tariff, during all the time they are thus kept in warehouse.

All reasonable facilities will be given merchants for handling or shipping goods lying in warehouse, rent to accrue thereon according to the balance of goods left in hand after each fractional delivery. Goods thus declared for transshipment can be removed into town for local consumption on payment of the full warehouse rent due plus 5 per cent duty.

Goods in warehouses shall be under the absolute control of the customs authorities, and the collector of customs shall have the right to detain the goods of any person or firm who shall omit or refuse to pay any money due for rent or any other charges due on goods stored in any of the said warehouses.

Rent for all goods placed in a warehouse will be charged for week, and part of a week will be charged as a whole week. The rent will commence from the date of warehousing.

The customs authorities will not hold themselves responsible for any loss or damage suffered by goods while in warehouse, except in case of culpable negligence on the part of their employees; nor will they be held responsible for the contents of packages when the outward condition on delivery is the same as when the packages were first received in warehouse.

Permission will be given for the opening of packages for appraisement, extracting of samples, etc.; but all packages so opened without their condition having been questioned will be considered as taken delivery of, and no claim for damages subsequently discovered will be allowed. Packages that have once been opened will lie in the warehouse at the risk of the owner.

ROBT. V. COSTER,  
*Collector of Customs.*

Countersigned:

LLOYD WM. MATHEWS,

*First Minister and Treasurer of the Zanzibar Government.*

ZANZIBAR, September 11, 1899.

#### ALCOHOLIC LIQUORS.

1. From and after six months from this date no distilled or alcoholic liquors shall be imported, whether by land or sea, into any of the territories administered by or for His Highness the Sultan of Zanzibar otherwise than in accordance with this ordinance.

2. For the use of the nonnative population only there shall be admitted a limited quantity of distilled or alcoholic liquors imported in bottles, packed in cases, and of a declared value, supported by invoice or other documentary evidence as required, of not less than 18 rupees per dozen reputed quarts, or 9 rupees per dozen reputed pints, and so in proportion if bottles of other sizes be used; or, if imported in casks, of a declared value of not less than 5 rupees per liquid gallon, and bearing the brands of well-known European producers of the higher kinds of spirituous liquors.

With each consignment the consignee shall give a written guaranty that none of the liquor shall be sold to any native by him—that is to say, any person born in Africa, not being of European race or parentage—and no person, whether he is the possessor of a license or not, shall sell any imported, distilled, or alcoholic liquor to any native as herein defined.

Special exceptions may be made at the discretion of the first minister, or director of customs acting on his behalf and under his sanction, in favor of respectable natives of European colonies in Africa in which the importation of spirituous liquors is permitted.

3. Not more than 500 cases, containing 12 quarts or 24 pints in each case, or in casks a total quantity not exceeding 1,000 gallons, shall be withdrawn by any firm or individual in any one period of six months, unless in virtue of a special permit granted by the Government.

4. All liquors admitted shall be deposited in the custom-house, and only be withdrawn as actually required, on application in writing being made to the collector of customs. The casks and cases containing them shall, before their withdrawal from the custom-house, be stamped with the Government mark "H. H. G." They will be stored free of rent for a period of six months. Duty will be taken only when they are actually removed, save in the case of liquors awaiting transshipment, which are free if shipped for their original port of destination within six months of their arrival and, in the interval have not changed owners.

5. No importer of, or trader in, such liquor shall be permitted to withdraw more than 25 cases within any one period of twenty-four hours, and on making an application to do so he shall, if so required, make a declaration stating that he has not at that moment within warehouses more than 100 cases in addition to those which he wishes to withdraw.

6. Should any doubt arise as to the interpretation of any of the above provisions, the question shall be submitted to a commission consisting of three independent merchants nominated by Her Majesty's agent and consul-general, and their decision shall be final.

7. Nothing in the above provisions shall be held to repeal any provision of the ordinance of the 31st May, 1892, respecting licenses for the sale of liquors, which is and remains in full force.

8. Any person who imports or sells distilled or alcoholic liquor in breach of this ordinance shall be guilty of an offense, and, on conviction, liable to a fine not exceeding 1,000 rupees, and any liquor in respect of which the offense is committed shall

be forfeited; and if the offender is the holder of a license for the sale of alcoholic liquor his license shall be liable to forfeiture.

9. Any person who makes a false declaration in regard to the value and description of liquors imported under this ordinance shall, on conviction, be liable to a fine not exceeding 400 rupees.

ZANZIBAR, June 15, 1897.

#### AMENDED REGULATION.

1. For the purposes of the regulation an English sterling standard shall be adopted, and all foreign moneys shall be reckoned as nearly as possible at their money-market valuation.

2. The minimum (invoice) prices for distilled or alcoholic liquors shall be as follows: Gin, rum, and mastica, 10 shillings per case; whisky and absinthe, 15 shillings per case; brandy and liqueurs, 25 shillings per case.

5. The minimum price for distilled or alcoholic liquors imported in casks shall be 25 per cent less than if imported in cases of 12 reputed quarts, being equivalent to 2 liquid gallons.

4. Not more than 1,000 cases, containing 12 reputed quarts or 24 reputed pints, or in casks a total quantity not exceeding 2,000 gallons, shall be withdrawn by any one firm or individual in any one period of six months, unless in virtue of special permit.

3. No importer of, or trader in, such liquors shall be permitted to withdraw more than 50 cases within any one period of twenty-four hours, and, on making application to do so, he shall, if so required, make a declaration stating that he has not at that moment within warehouses more than 200 cases in addition to those which he wishes to withdraw.

6. The words "distilled or alcoholic liquors" shall mean spirituous liquors only; wines, beers, and bitters not being included under this heading in the present regulations.

7. Not more than 200 gallons of raw spirits, alcohol ethylicum, spiritus rectificatus, etc., shall be imported by any one firm or individual in any one period of one year, and that only under strict supervision.

8. Nothing contained in the present regulation shall be held to affect any provision in the regulation of June 15, 1897, except in so far as such provisions are expressly and explicitly modified by it.

#### FIREARMS, AMMUNITION, AND GUNPOWDER.

*Amended regulations respecting the importation, exportation, storage, and disposal of firearms, ammunition, and gunpowder in the British Protectorate of Zanzibar and Pemba Islands.*

1. All firearms, ammunition, and gunpowder imported into these islands shall be deposited at the cost, risk, and peril of the person or persons importing the same in such public warehouse or warehouses as may be appointed by the collector of customs for that purpose.

2. No firearms, ammunition, or gunpowder shall be withdrawn from such a public warehouse except on the written authority of the collector of customs, countersigned by Her Britannic Majesty's diplomatic agent and consul-general.

In every such authorization the number and description of guns and quantity of cartridges or powder to be withdrawn shall be specified in writing.

3. All firearms, kegs of powder, and cases of cartridges so withdrawn shall be registered and stamped with a distinctive mark and number, and a fee for such registration and stamping shall be charged at the rate of one rupee per gun, pistol, etc., or per keg of powder or case of cartridges.

4. No authorization to withdraw any arms or ammunition shall be given except with the written concurrence of Her Britannic Majesty's agent and consul-general, and in the following cases only:

(a) To persons affording guaranties to the satisfaction of the competent local authorities that the firearms or ammunition will not be given, assigned, or sold to third persons without the permission of the responsible authority.

(b) To travelers provided with a declaration of their Government stating that the firearms and ammunition are destined exclusively for their personal defense.

(c) In cases where such arms, etc., are guaranteed to the satisfaction of the responsible authorities to be destined for immediate exportation to some port outside the limits of the zone specified by Article VIII of the aforesaid general act; and

(d) Where, if the arms are destined for the African coast, the demand for authorization for withdrawal is accompanied by a written statement from the competent authority of the port of destination showing that their importation will be permitted.

In all these cases the arms, etc., so withdrawn shall be subject to all the provisions of Article III as regards registration, stamping, etc.

5. No sale or transfer of firearms or ammunition may take place in Zanzibar or Pemba without the written permission of the responsible authorities. All arms, etc., so sold or transferred must be registered and stamped in accordance with the terms of Article III.

6. For the purpose of preventing fraud, all persons who at the present time are in possession of firearms, etc., shall, before the 1st day of July next, 1893, bring the same to the collector of customs, or to such other person or persons as may be appointed for the purpose, to be registered and marked in accordance with the conditions laid down in Article III. All firearms, etc., not so registered and marked after the 1st day of July next shall be deemed to have been imported into the country subsequent to the publication of these regulations, and the proprietor will render himself liable to the penalties hereinafter set forth.

7. The storage of arms, etc., in the public warehouses appointed for the purpose, will be free of charge for six months from the day of landing. At the expiration of six months storage rent will be charged at the rate of 1 anna per gun and 2 annas per case of cartridges or keg of powder per month.

8. Firearms and ammunition imported by the Government of Zanzibar for the use of its regular troops or police force are exempted from the provisions of this regulation.

9. Any infraction of any of the provisions of these regulations shall be followed by the confiscation of the arms, ammunition, etc., and by the rigorous prosecution of the offender before the competent authority.

10. In these regulations the word "firearm" includes any cannon, gun, rifle, machine gun, revolver, pistol, or other firearm, whether whole or in detached pieces.

"Ammunition" includes cartridges, balls, powder, caps, and all other materials for loading firearms.

"Importer" or "person importing" includes any owner or other person for the time being possessed of or beneficially interested in any firearms, ammunition, or gunpowder imported into the protectorate.

### 3. MAURITIUS.

Through the courtesy of the colonial secretary, I am enabled to forward to the Department the various ordinances<sup>1</sup> passed at different dates and periods regulating the management of the customs of Mauritius, together with the tariff list of the colony as published up to the present year.

There are no enactments or orders extending any special grants or bounties to any class of merchandise or favoring exports of the domestic products of Mauritius.

Owing to the very depressed state of the sugar industry, upon which industry Mauritius depends, the planters, over a year and a half ago, sent a deputation bearing a very largely signed petition to the British colonial secretary praying the Government to take some steps in order to save the colony from ruin.

In this petition it was hoped, in order that the Mauritius planters might be in a position to compete in the English markets, that the home Government might be able to see its way to the imposition of a counteracting duty to offset the bounties granted to beet-sugar exporters on the Continent. Up to date the planters have received no definite reply from the secretary for the colonies, further than some general remarks expressing the regrets of Her Majesty's Government, which was painfully aware of the existing state of the sugar planters in Mauritius, as well as the sugar-producing colonies of the West Indies. The planters here were in hopes of receiving some relief when the report of the commission of Her Majesty's Government sent to the West Indies would be formulated. The planters are anxiously awaiting the results of that investigation.

JOHN P. CAMPBELL, *Consul*.

MAURITIUS, October 29, 1897.

## IMPORT TARIFF OF MAURITIUS.

In 1899 an additional duty of 10 per cent on all imports and exports into and from Mauritius was declared, and the Department of State was further advised by Consul Campbell, under date of August 14, 1899, that another additional duty of 10 per cent on imports and exports was declared, thus making 20 per cent, which must be added to the following schedules, imports and exports.

The rupee has been reduced to United States currency in the Bureau of Foreign Commerce at the rate of 21½ cents per rupee.

[100 kilograms = 220.46 pounds; 1,000 kilograms (metric ton) = 2,204.6 pounds.]

No.	Description of goods.	Unit.	Rate of duty.	
			Rupees.	Equivalent in United States gold.
1	Ale, beer, porter, cider, and perry:			
	In casks .....	Per hectoliter (26.417 gallons).	7.85	\$1.688
	In bottles .....	Per dozen bottles, each bottle not to exceed one liter (quart.)	1.20	.258
	Do .....	Per dozen bottles, each bottle not to exceed 5 deciliters (pint.)	.60	.129
2	Almonds .....	Per 100 kilograms .....	3.85	.826
3	Anchors and grapnels .....	.....	1.65	.355
4	Animals:			
	Dogs .....	Per head .....	6.05	1.30
	Asses, horses, mules .....	.....	.60	.129
	Cattle and oxen .....	.....	.25	.054
	Other live stock .....	.....	.10	.022
5	Animal charcoal .....	Per 1,000 kilograms .....	.30	.065
6	Arrowroot .....	Per 100 kilograms .....	2.75	.591
7	Asphaltum .....	Per 1,000 kilograms .....	1.40	.301
8	Asafetida .....	Per 100 kilograms .....	7.00	1.505
9	Bacon, hams, sausages, and tongues .....	.....	5.00	1.075
10	Bags:			
	Pockets linen (empty) .....	Per 100 pockets .....	.80	.172
	Yacca and Madagascar straw (empty) .....	Per 100 bags .....	.10	.022
	Of all other descriptions (empty) .....	Per 100 bags .....	1.20	.258
11	Bark .....	Per 1,000 kilograms .....	11.00	2.365
12	Barley .....	Per 100 kilograms .....	1.00	.215
	Barley, pearl .....	.....	2.85	.612
13	Beans .....	.....	1.00	.215
14	Beef and pork, salted .....	.....	2.00	.43
	Beer. (See Ale.) .....	.....		
15	Biscuits (not sweetened) .....	.....	1.10	.236
16	Bitumen .....	Per 1,000 kilograms .....	1.40	.301
	Blue, prussian. (See Indigo.) .....	.....		
17	Bran .....	Per 100 kilograms .....	.80	.172
18	Brass ware .....	.....	12.10	2.601
19	Bread .....	.....	1.00	.215
20	Bricks and tiles .....	Per 100 bricks or tiles .....	.10	.022
21	Brimstone or sulphur:			
	Common .....	Per 100 kilograms .....	.70	.15
	Refined .....	.....	1.30	.279
	Bunga. (See Corks.) .....	.....		
22	Bunting .....	Per meter (39.37 inches) .....	.15	.033
23	Butter, margarine or any other substance sold or used as butter .....	Per 100 kilograms .....	4.50	.967
24	Camphor:			
	Crude .....	.....	9.00	1.935
	Refined and in powder .....	.....	12.50	2.687
25	Candles:			
	Paraffin .....	.....	3.00	.645
	Sperm .....	.....	3.00	.645
	Wax .....	.....	10.00	2.15
	Composition and all other sorts .....	.....	3.00	.645
26	Canvas .....	.....	3.30	.709
27	Caoutchouc (manufactured) .....	.....	18.00	3.870
28	Caps (percussion) .....	Per 1,000 caps .....	.20	.44
29	Capsules (bottling) .....	Per 1,000 capsules .....	1.10	.236
30	Cardamoms (common) .....	Per 100 kilograms .....	2.30	.494
	Cardamoms (small) .....	.....	33.00	7.085
31	Cards, playing .....	Ad valorem .....	25 p. c.	
32	Cartridges:			
	Empty .....	Per 100 cartridges .....	.30	.064
	Loaded .....	.....	.25	.054
33	Casks, empty, old or new .....	Per cask .....	.55	.118
34	Cement .....	Per 100 kilograms .....	.80	.172
	Cider. (See Ale.) .....	.....		

## Import tariff of Mauritius—Continued.

No.	Description of goods.	Unit.	Rate of duty.	
			Rupees.	Equivalent in United States gold.
35	Cinnamon .....	Per 100 kilograms .....	3.00	\$0.645
36	Charcoal .....	do .....	.10	.022
37	Cheese .....	do .....	5.00	1.075
38	Chillies .....	do .....	2.00	.430
	Chocolate. (See Cocoa.) .....			
39	Chorah .....	do .....	.70	.150
40	Cloves .....	do .....	5.00	1.075
41	Clay, pipe and fire .....	Per 1,000 kilograms .....	5.00	1.075
42	Coal, coke, and patent fuel .....	do .....	.55	.118
43	Cocoa and chocolate .....	Per 100 kilograms .....	13.20	2.839
44	Cocconuts .....	Per 100 cocconuts .....	.05	.011
45	Coffee .....	Per 100 kilograms .....	5.00	1.075
46	Coir fiber .....	do .....	.85	.185
	Coka. (See Coals.) .....			
47	Copper:			
	Old .....	do .....	8.00	1.645
	Sheets, bars, bolts, nails, etc. (red) .....	do .....	8.80	1.892
	Sheets, bars, bolts, nails, etc. (yellow metal) .....	do .....	4.40	.946
48	Copperah or poonac .....	do .....	.10	.022
49	Cordage:			
	Coir .....	do .....	2.00	.430
	Coir, oiled .....	do .....	4.10	.881
	Hemp .....	do .....	2.20	.474
	Hemp, oiled .....	do .....	5.00	1.075
50	Corks and bungs .....	Per 1,000 .....	.55	.118
51	Corn flour .....	Per 100 kilograms .....	5.00	1.075
52	Cotton:			
	Wool .....	do .....	1.90	.408
	Wick .....	do .....	2.75	.591
	Waste .....	do .....	1.95	.420
	Cutch. (See Gambier.) .....			
53	Detonators .....	Per 1,000 .....	5.00	1.075
54	Dhoil .....	Per 100 kilograms .....	1.10	.236
55	Dyedwood .....	Per 1,000 kilograms .....	11.00	2.365
56	Dynamite .....	Per 100 kilograms .....	14.00	3.010
57	Eggs (fresh or preserved) .....	Per 1,000 .....	2.20	.474
58	Felt sheathing .....	Per 100 sheets .....	.60	.129
59	Fiber, jute, rafia, and all other sorts .....	Per 100 kilograms .....	3.30	.709
60	Firewood .....	Per 2 cubic meters (70.6 cubic feet) .....	.15	.033
61	Fireworks .....	Ad valorem .....	16.50 p. c.	
62	Fish:			
	Dried or salted .....	Per 100 kilograms .....	1.00	.215
	Pickled .....	do .....	1.35	.290
63	Fruits:			
	Dried (except cocconuts) .....	do .....	2.50	.537
	And vegetables (fresh) .....	Per package of 50 kilograms (110 pounds) .....	.25	.054
64	Gambier or cutch .....	Per 100 kilograms .....	2.20	.474
65	Gandia .....	Per kilogram (2.2046 pounds) .....	22.00	4.730
66	Ghee .....	Per 100 kilograms .....	12.00	2.580
67	Ginger, dry .....	do .....	1.65	.335
68	Glass:			
	Window .....	Per 100 meters (328 feet) .....	2.20	.474
	Bottles, empty .....	Per 100 bottles .....	.10	.022
69	Glue .....	Per 100 kilograms .....	3.30	.709
70	Gram .....	do .....	1.10	.236
	Grappels. (See Anchors.) .....			
71	Grease, cart .....	do .....	1.10	.236
72	Gum:			
	Arabic .....	do .....	2.20	.474
	Copal .....	do .....	8.80	1.892
73	Gunpowder:			
	Sporting .....	do .....	6.00	1.290
	Blasting .....	do .....	1.10	.236
	Hams. (See Bacon.) .....			
74	Hay and straw .....	do .....	.15	.033
75	Hemp, undressed .....	do .....	2.75	.591
76	Hides:			
	Raw and salted .....	do .....	3.30	.709
	Tanned .....	do .....	4.95	1.064
77	Hogs' lard .....	do .....	4.15	.892
78	Honey .....	Per hectoliter (26.417 gallons) .....	3.00	.645
79	Hops .....	Per 100 kilograms .....	1.65	.355
80	Horns .....	Per 1,000 horns .....	.85	.183
81	Horsehair .....	Per 100 kilograms .....	5.50	1.183
82	India rubber (manufactured) .....	do .....	17.00	3.784



*Import tariff of Mauritius—Continued.*

No.	Description of goods.	Unit.	Rate of duty.	
			Rupees.	Equivalent in United States gold.
83	Indigo, prussian blue, ultramarine blue, and any like preparation sold or used for laundry purposes.	Per kilogram (2.2046 pounds).	1. 10	\$. 236
84	Iron, wire netting and galvanized .....	Per 100 kilograms .....	3. 00	. 645
	Iron, pig .....	Per 1,000 kilograms .....	2. 20	. 474
	Iron, bars, hoops, pipes, wire, nails, galvanized sheets, rigging, chains, etc.	.....do .....	8. 00	1. 720
85	Jams .....	Per 100 kilograms .....	3. 50	. 753
86	Jellies .....	.....do .....	3. 50	. 753
87	Lead, sheet and pipes .....	.....do .....	1. 40	. 301
88	Lead, shot .....	.....do .....	3. 00	. 645
89	Leather, sole .....	.....do .....	8. 00	1. 720
90	Lemon juice .....	Per hectoliter (26.417 gallons).	3. 30	. 709
91	Lentils .....	Per 100 kilograms .....	. 65	. 140
92	Lime .....	.....do .....	. 20	. 044
93	Lime juice .....	Per hectoliter (26.417 gallons).	3. 30	. 709
94	Macaroni .....	Per 100 kilograms .....	3. 30	. 709
95	Mace .....	Per kilogram (2.2046 pounds).	. 00	. 129
96	Machinery and apparatus for the manufacture and improvement of sugar, rum, or other produce of the colony.	Per 1,000 kilograms .....	1. 10	. 236
	Machinery and apparatus for the manufacture and improvement of sugar, rum, or other produce of the colony, when using the crane.	.....do .....	2. 10	. 452
97	Maize .....	Per 100 kilograms .....	. 80	. 172
98	Malt .....	.....do .....	1. 65	. 355
99	Manure of all sorts; and the following substances when imported for the purpose of being used in the preparation of manures, or of other colonial produce, or as disinfectants.	Per 1,000 kilograms (2,204.6 pounds).	. 30	. 065
	1. Ammoniacal liquor .....	.....do .....	. 30	. 065
	2. Bones, bone dust, bone oil, and dissolved bones.	.....do .....	. 30	. 065
	3. Carbolic acid .....	.....do .....	. 30	. 065
	4. Carbonate of baryte .....	.....do .....	. 30	. 065
	5. Chloride of lime and of potassium .....	.....do .....	. 30	. 065
	6. Chloride of manganese .....	.....do .....	. 30	. 065
	7. Chloride of soda, solution of soda .....	.....do .....	. 30	. 065
	8. Chloride of zinc .....	.....do .....	. 30	. 065
	9. Coal and wood soot .....	.....do .....	. 30	. 065
	10. Dried muscular flesh and dried blood .....	.....do .....	. 30	. 065
	11. Ether .....	.....do .....	. 30	. 065
	12. Fish and other substances damaged and condemned by the customs sanitary officers as fit for manure only.	.....do .....	. 30	. 065
	13. Lime, carbonate of lime, sulphate of lime or gypsum, phosphate and superphosphate of lime.	.....do .....	. 30	. 065
	14. Nitrates, silicates, and carbonates of potash and soda.	.....do .....	. 30	. 065
	15. Perchloride of iron .....	.....do .....	. 30	. 065
	16. Permanganate of potash .....	.....do .....	. 30	. 065
	17. Phosphate of soda .....	.....do .....	. 30	. 065
	18. Phosphoric acid (solid) .....	.....do .....	. 30	. 065
	19. Substances imported by agriculturists and to be used in the destruction of insects or other parasites prejudicial to agriculture.	.....do .....	. 30	. 065
	20. Sulphate of iron .....	.....do .....	. 30	. 065
	21. Sulphate and muriate of ammonia and other ammoniacal salts.	.....do .....	. 30	. 065
	22. Sulphate of potash, sulphate of potassium .....	.....do .....	. 30	. 065
	23. Sulphate of zinc .....	.....do .....	. 30	. 065
	24. Sulphuric acid .....	.....do .....	. 30	. 065
	25. Urate and sulphurated urine .....	.....do .....	. 30	. 065
100	Margarine. (See Butter.)			
	Marmalade .....	Per 100 kilograms .....	3. 50	. 753
101	Matches .....	Per gross, on boxes containing each not more than 100 matches, and a proportional duty on boxes containing more than 100 matches.	1. 10	. 236
102	Mats and matting .....	Per 100 kilograms .....	2. 75	. 591
103	Molasses .....	.....do .....	1. 10	. 236
104	Moss .....	.....do .....	10. 00	. 622

## Import tariff of Mauritius—Continued.

No.	Description of goods.	Unit.	Rate of duty.	
			Rupees.	Equivalent in United States gold.
105	Mustard (prepared).....	Per 100 kilograms.....	3.30	\$0.709
106	Nuts:			
	Areca.....	.....do.....	2.00	.430
	Areca (boiled).....	.....do.....	5.00	1.075
	Gall.....	.....do.....	2.50	.537
107	Nuts:			
	Pistachio.....	.....do.....	1.10	.236
	Walnuts.....	.....do.....	3.50	.774
	All other sorts.....	.....do.....	2.50	.537
108	Nutmegs.....	.....do.....	4.50	.967
109	Oakum.....	.....do.....	3.30	.709
110	Oatmeal.....	.....do.....	1.65	.355
111	Oats.....	.....do.....	1.10	.236
112	Oils: a			
	Castor.....	.....do.....	3.30	.709
	Gingely, mustard, and pistachio.....	.....do.....	2.75	.591
	Cocoanut (when not imported from the Oil Islands). Per hectoliter (26.417 gallons). .....		1.65	.355
	Cocoanut (when imported from the Oil Islands). .....		.06	.013
	Olive, in cases.....	Per case not exceeding 12 liters (quarts). .....	.55	.118
	Neatsfoot.....	Per hectoliter (26.417 gallons). .....	4.00	.860
	Petroleum.....	.....do.....	4.00	.709
	Colza.....	.....do.....	2.75	.591
	Linseed.....	.....do.....	1.95	.420
	All other sorts (except perfumed).....	.....do.....	2.75	.591
113	Opium:			
	Crude.....	Per kilogram (2.2046 pounds). .....	22.00	4.730
	Refined.....	.....do.....	44.00	9.460
114	Paper, cigarette.....	Per kilogram (gross weight). .....	4.40	.946
115	Patent fuel. (See Coals.).....			
116	Pease.....	Per 100 kilograms.....	1.00	.215
	Pepper:			
	White.....	.....do.....	16.50	3.547
	Black.....	.....do.....	11.00	2.365
117	Perry. (See Ale.).....			
118	Pitch.....	.....do.....	.55	.118
	Plaster of paris.....	.....do.....	4.10	.886
	Pockets, empty. (See Bags.).....			
119	Pollard.....	.....do.....	1.00	.215
	Poonac. (See Copperah.).....			
	Pork, salted. (See Beef.).....			
	Porter. (See Ale.).....			
	Prussian blue. (See Indigo.).....			
120	Rabannahs (not exceeding 2 meters each).....	Per 100 pieces.....	1.65	.355
121	Rattans.....	Per 100 kilograms.....	.55	.118
122	Rice.....	.....do.....	.60	.127
123	Rope:			
	Coir.....	.....do.....	2.00	.43
	Coir, oiled.....	.....do.....	4.10	.881
	Hemp.....	.....do.....	2.20	.473
	Hemp, oiled.....	.....do.....	5.00	1.075
124	Roastin.....	.....do.....	.75	.161
125	Sago.....	.....do.....	1.00	.215
126	Salt.....	.....do.....	2.00	.215
127	Sand, molding.....	.....do.....	.85	.183
	Sausages. (See Bacon.).....			
128	Seeds:			
	Aniseed.....	.....do.....	3.00	.645
	Coriander.....	.....do.....	3.00	.645
	Gingely, linseed, mustard, metty, millet, poppy, and all others.....	.....do.....	1.00	.215
129	Shooks, per bundle containing not more than sufficient to make 1 barrel, cask, or tierce (tierçon), and a proportional duty on bundles containing more than the above quantity. ....	Per bundle.....	.55	.118
130	Skins, sheep and goat (tanned).....	Per 100 kilograms.....	6.60	1.419
131	Slates and stones for building and paving.....	Per 100.....	.15	.083
132	Soap (ordinary, not including scented).....	Per 100 kilograms.....	1.40	.301
133	Soda, caustic.....	.....do.....	.80	.172
134	Solder.....	.....do.....	3.85	.828
135	Spirits, plain or compounded, of any strength not exceeding proof according to Syke's hydrometer, and a further proportional duty for any greater strength. ....	Per liter (1.05 quarts). .....	1.32	.254

a In addition to a sum of 4,000 rupees paid under ordinance No. 41 of 1875 by the proprietors of the Oil Islands.

## Import tariff of Mauritius—Continued.

No.	Description of goods.	Unit.	Rate of duty.	
			Rupees.	Equivalent in United States gold.
136	Starch .....	Per 100 kilograms.....	1.85	\$0.183
137	Steel, unwrought .....	do .....	2.20	.474
	Stones, for building and paving. (See Slates.)			
	Straw. (See Hay.)			
138	Sugar:			
	Raw .....	do .....	1.65	\$0.355
	Refined and sugar candy .....	do .....	5.25	1.120
139	Sulphate:			
	Of iron .....	do .....	.55	.118
	Of copper .....	do .....	1.65	.355
	Sulphur. (See Brimstone.)			
140	Tallow .....	do .....	2.20	.474
141	Tamarinds .....	do .....	.75	.161
142	Taploca .....	do .....	1.65	.355
143	Tar .....	do .....	.55	.18
144	Tea .....	Per kilogram (2.2046 pounds).	.10	.22
	Tiles. (See Bricks.)			
145	Tin plates .....	Per 100 kilograms.....	1.40	.301
146	Tin slabs .....	do .....	8.80	1.882
147	Tobacco:			
	Manufactured .....	Per kilogram (2.2046 pounds).	2.45	.537
	Unmanufactured .....	do .....	1.85	.40
	Unmanufactured, grown and produced in any of the dependencies of Mauritius, except Seychelles.	do .....	.35	.77
	Cigars and snuff .....	do .....	3.30	.71
	Tongues. (See Bacon.)			
148	Treacle .....	Per 100 kilograms.....	1.10	.24
149	Turmeric .....	do .....	2.00	.43
150	Turpentine .....	Per hectoliter (26.417 gallons).	2.20	.48
151	Twines:			
	Hemp .....	Per 100 kilograms.....	2.45	.527
	All other sorts .....	do .....	1.65	.355
152	Vanilla .....	Per kilogram (2.2046 pounds).	1.65	.355
153	Varnish (all kinds) .....	Per hectoliter (26.417 gallons).	5.50	1.183
	Vegetables, fresh. (See Fruits.)			
154	Vermicelli .....	Per 100 kilograms.....	3.30	.71
155	Vinegar .....	Per hectoliter (26.417 gallons).	1.40	.30
156	Wax:			
	Bees .....	Per 100 kilograms.....	6.60	1.45
	Sealing and bottling .....	do .....	2.20	.48
157	Wheat .....	do .....	.00	.13
158	Wheat flour .....	do .....	.00	.193
159	Wines:			
	In casks .....	Per hectoliter (26.417 gallons), and a further duty of 1.32 rupees (28½ cents) per degree, or fraction of a degree, of alcohol, and per hectoliter above 16 degrees, according to Gay Lussac's alcoholometer, contained in Bordeaux, Provence, and similar wines.	7.65	1.645
	In bottles .....	Per dozen bottles, each bottle not to exceed 1 liter (quart).	1.50	.323
	Do .....	Per dozen half bottles, each half bottle not to exceed 5 deciliters (pint).	.75	.161
	In any vessel whatsoever not being a cask or a bottle of 1 liter or less, per liter (quart). And a further duty of 0.02 rupee per degree or fraction of a degree of alcohol, and per liter above 16 degrees, according to Gay Lussac's alcoholometer, contained in Bordeaux, Provence, and similar wines.		.08	.017

*Import tariff of Mauritius—Continued.*

No.	Description of goods.	Unit.	Rate of duty.	
			Rupees.	Equivalent in United States gold.
	<b>Wines—Continued.</b>			
	Sparkling (champagne and others).....	Per bottle exceeding 1 liter but not exceeding 2 liters (2.1 quarts).	.20	\$0.048
	Do .....	Per bottle not exceeding 1 liter (quart).	.10	.022
	Do .....	Per half bottle not exceeding 5 deciliters (pint).	.05	.011
100	All goods, wares, and merchandise not otherwise charged with duty, and not mentioned above, or not specially exempted, shall be liable to an ad valorem duty of.	.....	10 p. c.	

**IMPORTS DUTY FREE.**

Ballast, when the same consists of sand or stone.

Glass bottles, imported full (except fancy bottles or decanters).

Instruments for regimental bands.

Ice.

School materials for the use of free schools.

Articles imported for the use of his excellency the governor.

Articles of civil, naval, and military uniform, intended for the personal use of the importer.

Provisions and stores of every description imported or supplied from bond for the colonial government, or under special authority from the governor, for the use of ships of war of foreign nations.

Wearing apparel, luggage, or any instrument intended for professional use, if it be the property of a person coming to the colony, and if it arrives within three months before or after the arrival of such person.

All goods upon which the full amount of duty shall have been paid on their first importation into Mauritius, legally exported hence and afterwards returned; provided such goods shall be returned within three years from the date of their exportation, and it be proved to the satisfaction of the collector of customs that they are the identical goods exported from Mauritius; and provided the property of such goods continue in the person by whom or on whose account the same were exported.

Objects and specimens (animal, mineral, and vegetable) illustrative of natural history, including live plants and vegetable productions connected with the study of botany.

Animals and goods (except oil, spirits, and tobacco) the produce of any of the dependencies of Mauritius other than Seychelles.

Books and music.

Coin and bullion.

Leeches.

Seeds intended for agricultural and horticultural purposes.

Poultry.

Goods imported into Mauritius by the proper military authorities for the public use of her Majesty's land forces (Ordinance 9 of 1887), and naval forces (Ordinance 3 of 1891).

Goods in transit transhipped direct from vessel to vessel.

**IMPORTS PROHIBITED.**

Vine plants affected with any disease or brought from a place, beyond the limits of this island, where any disease of vine plants is existing or is supposed to exist or may hereafter exist. (Ordinance 14 of 1882 and Proclamation No. 9 of 1888.)

Base or counterfeit coin. (Ordinance 28 of 1892, Schedule II.)

Articles of foreign manufacture, and any packages of such articles, bearing any names, brands, or marks, being, or purporting to be, the names, brands, or marks of manufacturers resident in the United Kingdom.

Indecent or obscene prints, paintings, books, cards, lithographic or other engravings, or any other indecent or obscene articles.

Infected cattle, sheep, or other animals.

Cast-off clothes. (Ordinance No. 22 of 1893.)

Goods referred to in article 14 of the merchandise marks ordinance 1888.

Dangerous goods. (Referred to in Ordinance No. 18 of 1896, article 59.)

**RESTRICTIONS.**

The shell of the "tortue de mer" or "green turtle," known as "kahouanne," and turtle oil, can not be landed, removed, or imported into Mauritius from any of its dependencies, except in virtue of a special permit issued by the collector of customs in Mauritius. (Ordinance No. 21 of 1871.)

Foreign reprints of copyright works are admitted under Her Majesty's order in council dated April 1, 1863; but they are liable to a poundage of 20 per cent upon their estimated value. (Ordinance No. 24 of 1861, in force from 14th December, 1896, by proclamation dated 13/12/96.)

If any goods are imported or brought into Mauritius contrary to any of the prohibitions or restrictions mentioned in the above tables, the same shall be forfeited.

## EXPORT TARIFF OF MAURITIUS.

[See introduction to import tariff.]

Articles.	Unit.	Rate of duty.	
		Rupees.	United States equivalent.
Sugar, the produce of Mauritius.....	100 kilograms, 220.46 pounds	a 0. 30	\$0. 065
Goods exported from bond .....	1,000 kilograms, 2,204.6 pounds (metric ton).	1. 00	. 215
Goods landed at this port [Port Louis] in transit for other ports.	.....do .....	1. 00	. 215
Goods landed from vessels in distress and reshipped.	.....do .....	1. 00	. 215

a Under Ordinance No. 14 of 1889 an additional rupee per 100 kilos is charged on sugars exported from the colony.

*Crane dues.*—For the use of the crane for lifting heavy goods 2 rupees (43 cents) per 1,000 kilos (2,204.6 pounds), except in the case of machinery imported and paying duty when the charge is 1 rupee per 1,000 kilos.

## QUEEN'S WAREHOUSE.

All articles introduced for sale, private use, or amongst passengers' luggage, when secured in the Queen's warehouse for examination or for the duties, if not removed within three days after the authorization of their delivery, are charged as follows:

Description.	Not exceeding 15 days.		Above 15 days and not exceeding a month.		Exceeding a month, for every 30 days.	
	Rupees.	U.S. equivalent.	Rupees.	U.S. equivalent.	Rupees.	U.S. equivalent.
If not exceeding 250 kilograms ...	0. 25	\$0. 054	0. 50	\$0. 107	0. 50	\$0. 107
If above 250 and not exceeding 500 kilograms .....	. 50	. 107	1. 00	. 215	1. 00	. 215
If above 500 and not exceeding 750 kilograms .....	. 75	. 161	1. 50	. 316	1. 50	. 316
If above 750 and not exceeding 1,000 kilograms .....	1. 00	. 215	2. 00	. 43	2. 00	. 430
If above 1,000 kilograms, at the rate per 1,000 kilograms of.....	1. 00	. 215	2. 00	. 43	2. 00	. 430

All goods landed by sufferance and by bills of sight are liable to the above charges for rent from the date of their being lodged in the Queen's warehouse.

## BOAT LICENSES.

Description.	Unit.	Rupees.	U.S. equivalent.
Boats, barges, lighters, or other craft employed in loading or unloading vessels, or in supplying or discharging ballast.	Per ton per annum ...	2	\$0. 430

## CAREENING HULKS.

Description.	Rupees.	U.S. equivalent.
For every hulk moored in any spot in the Trou Fanfaron there shall be paid a license duty of, per annum.....	1, 000	\$215. 00
For every hulk moored outside the limits of the harbor of Port Louis and moored in the shallow parts of the harbor of Port Louis there shall be paid a license duty of, per annum.....	600	129. 00

## HARBOR DUES.

Particulars.	Charges.	
	Rupees.	U. S. equivalent.
(1) <i>Pilotage.</i>		
(a) For pilotage inward, and mooring..... per ton of register..	0.12	\$0.026
(b) For unmooring and pilotage outward..... do.....	.12	.026
(c) For the pilotage inward and mooring of any steamer entering the harbor merely for the purpose of taking coals, provisions, or water, per ton of register.....	.06	.013
(d) For the unmooring and pilotage outward of any such steamer, per ton of register.....	.06	.013
Vessels under 100 tons burden entering the harbor shall not be required to take a pilot. (Proclamation of 24 March, 1886.)		
(e) For taking a pilot to the bell buoy and not entering the harbor:		
For vessels under 500 tons.....	15.00	3.125
For vessels above 500 and under 1,500 tons.....	20.00	4.30
For vessels above 1,500 tons.....	25.00	5.377
(2) <i>Towage.</i>		
(a) For every vessel not above 100 tons.....	20.00	4.30
(b) For every vessel above 100 and not exceeding 200 tons.....	25.00	5.377
(c) For every vessel above 200 and not exceeding 400 tons, per tons of register..	.15	.032
(d) For every vessel above 400 tons, 60 rupees for the first 400 tons and for every ton in excess of 400 tons.....	.10	.022
(3) <i>Anchorage.</i>		
(a) For every vessel breaking bulk or receiving cargo, per ton of register.....	.20	.045
(b) For every colonial registered vessel trading with Madagascar, Réunion, or the Dependencies of Mauritius..... per ton of register..	.07	.015
Provided the last charge of 0.07 rupees per ton on any such vessel shall not be levied on any vessel more than twice in one year.		
(c) For every vessel not breaking bulk nor receiving cargo, per ton of register.	.05	.011
(d) For moving any vessel from one berth to another in the harbor, per ton of register.....	.05	.011
(e) For swinging any vessel alongside of a hulk.....	20.00	4.30
(f) For removing any vessel.....	20.00	4.30
(g) For any vessel remaining swung on warps above 24 hours, or above 48 hours when the harbor master has certified in writing that the vessel was prevented by unfavorable winds from leaving the harbor at the end of 24 hours after having been swung:		
If under 100 tons.....	10.00	2.15
If above 100 tons but under 1,000.....	30.00	6.45
If above 1,000 tons but under 1,500 tons.....	60.00	12.95
Above 1,500 tons.....	70.00	15.05
(4) <i>Hire of chains, anchors, and boats.</i>		
(a) For every vessel not above 150 tons:		
One anchor..... per diem..	.50	.107
One chain..... do.....	.50	.107
(b) For vessels above 150 tons:		
One anchor..... do.....	1.25	.266
One chain..... do.....	1.25	.266
(c) For the use of mooring chains or anchors placed around Trou Fanfaron:		
For each vessel not above 100 tons..... per diem..	.50	.107
For each vessel above 100 tons and not above 400 tons..... do.....	1.00	.215
For each vessel above 400 tons..... do.....	2.00	
(d) For the use of a launch (manned)..... do.....	15.00	3.725
(e) For the use of mud boats, not to be detained over 4 hours alongside the vessel.	50.00	10.75
If kept longer than 4 hours..... per hour ..	10.00	2.15

## VESSELS ABANDONED.

All vessels abandoned in the harbor, and sold, shall either be broken up or fitted for sea within six months from the date of sale, and are subject to a charge of 10 rupees per diem for every day that every such vessel shall remain not broken up or not fitted for sea after the lapse of six months.

Vessels in distress are charged pilotage and other harbor dues.

## EXEMPTIONS.

No pilotage or anchorage dues shall be charged on the following vessels:

(a) British or foreign men-of-war or transports, and vessels belonging to the government of Mauritius.

(b) Vessels breaking bulk at the bell buoy and discharging cargo to the extent of not more than 25 tons, or landing, or shipping not more than 5 horses, mules, donkeys, or horned cattle; or 20 sheep, pigs, or goats.

(c) Vessels touching at Port Louis without entering the harbor, on their way to some other port, unless the master of any vessel referred to in the preceding section (b) and section (e) of article 1 headed "Pilotage" has requested to be supplied with a pilot.

## LOCAL LIGHT DUES.

Rupees.

On all vessels excepting coasters employed on the coast of Mauritius, entering the harbor or discharging or shipping cargo or immigrants in the roadstead of Port Louis, per ton of register... 0.09  
(The above dues shall not be levied more than twice within twelve calendar months on any one vessel.)

## FRENCH EAST AFRICA.

[(1) Comoro Islands, (2) Diego Suarez, (3) Madagascar, (4) Nossi-Bé, (5) Obok, (6) Reunion.]

## 1. COMORO ISLANDS.

With the following exceptions, the tariff of France is in force in the Comoro Islands:

## GOODS FREE OF DUTY.

*Live animals.*—Animals for alimentary purposes, and animals of draft or burden.  
*Fish.*—Fish, dried and salted, other than cod, stockfish, herrings, mackerel, sardines, and anchovies.  
*Farinaceous food.*—Wheat, grain, flour, lentils, Cape peas, rice, husked or not.  
*Fruits and seeds.*—Cocoanuts, bananas, etc., and table fruits, fresh.  
*Vegetables, oils and juices.*—Cocoanut oil.  
*Woods.*—Building wood, other than planks.  
*Various products.*—Vegetables, fresh, other than onions and garlic; bran of any kind of grain; manures, and chemical products serving for fertilizers.  
*Chemical products.*—Sea salt.  
*Tissues.*—Sacks of "yacoa" and of gunny.

## DUTIABLE GOODS.

Petroleum, 5 per cent ad valorem.

## PROHIBITED GOODS.

Opium, Arab hemp, "gandia", and analogous products.

2. DIEGO SUAREZ. <sup>a</sup>

*Consumption duties on imported liquids and on those manufactured in the colony.*

[Liter=1.0567 quarts; hectoliter=26.418 gallons.]

Articles.	Unit.	Francs.	United States equivalent.
Wine, red .....	Bordeaux cask .....	10.00	\$1.93
Do .....	Double Bordeaux cask .....	20.00	3.86
Do .....	Case of 12 liters or bottles ..	1.00	.193
Wine, white .....	Cask .....	10.00	1.93
Do .....	Case of 12 liters or bottles ..	2.00	.386
Wine, white, sweet .....	Hectoliter .....	10.00	1.93
Do .....	Case of 12 liters or bottles ..	2.00	.386
Rhine wine .....	Case of 12 bottles .....	2.00	.386
Champagne and sparkling wines .....	do .....	2.00	.386
Dessert wines:			
Madeira, Malaga, port, sherry, muscat, frontignac, Tenerife, etc.	Hectoliter .....	10.00	1.93
Do .....	Case of 12 liters .....	2.00	.386
Do .....	Case of 12 bottles .....	1.50	.2895
Gin .....	Hectoliter .....	100.00	19.30
Do .....	Large case of 18 liters in 15 bottles .....	18.00	3.474
Do .....	Ordinary case of 15 liters in 16 bottles .....	15.00	2.895
Do .....	Small case of 9 liters in 12 bottles .....	9.00	1.737
Alcohol, pure, or wine spirits .....	Liter of alcohol at 100° .....	1.00	.193
Cognac, brandy, rum, tafia, whisky, kirschwasser, etc.	Case of 12 liters or bottles ..	6.00	1.158
Alcoholatures (excepting absinthe) .....	do .....	20.00	3.86
Alcoholature of absinthe .....	do .....	40.00	7.72
Essences (excepting absinthe) .....	do .....	50.00	9.65
Essence of absinthe .....	do .....	60.00	11.58
Liqueurs, assorted:			
Guignolet, casis, bitters, anisette, fruits in brandy, half-syrups, etc.	Case of 12 liters .....	6.00	1.158
Do .....	Case of 12 bottles .....	5.00	.965
Absinthe .....	Hectoliter .....	100.00	19.30
Do .....	Case of 12 bottles .....	15.00	2.895
Vermouth, byrrh in Malaga wine, banyuls-trills, kina, etc.	Hectoliter .....	20.00	3.86
Do .....	Case of 12 bottles .....	2.50	.4825
Beer .....	Hectoliter .....	10.00	1.93
Do .....	Case of 12 bottles .....	1.00	.193

<sup>a</sup>No other duties excepting on the consumption of liquids (wine, alcohol, etc.) are levied in Diego Suarez.

NOTE.—The duty on liquids imported in casks or recipients not mentioned in the present tariff shall be calculated per liter.

## RELATIONS OF THE COLONIES BETWEEN EACH OTHER (EXCEPTING ALGERIA).

The products of one French colony imported into another French colony shall be subject to no customs duty.

Foreign products imported from one French colony into another French colony shall be subject, in this latter, to the payment of the difference between the duties of the local tariff and those of the tariff of the exporting colony. (Article 5 of the law of January 11, 1892.)

## SUPPLEMENT.

*Decree of the President of the French Republic applying the dispositions of articles 8 and following of the general act of the Brussels conference to the colonies of Diego Suarez, Sainte Marie of Madagascar, and Nossi-Bé.*

The President of the French Republic, in virtue of article 18 of the Senatus-consult of May 3, 1854; in virtue of article 20 of the decree of March 28, 1894, organizing the justice at Diego Suarez; in virtue of articles 8 to 14, inclusive, of the general act of the Brussels conference of July 2, 1890; in virtue of the ordinances of the governor of Diego Suarez of December 7, 1893, and March 1, 1894, and the ordinance of the administrator of Nossi-Bé of December 6, 1893; on the proposal of the minister of colonies, decrees:

ARTICLE 1. The importation, sale, transportation, and detention of any kind of fire-arms, powder, bullets, and cartridges is prohibited in the colonies of Diego Suarez, Sainte Marie of Madagascar, and Nossi-Bé, except in cases and under the conditions hereunder specified.

ART. 2. Firearms and ammunition for the use of troops, police, or any other public force are not subject to the provisions of the present decree.

ART. 3. The sale, transportation, and detention of unrifled flintlock guns and common powder, known as trade powder, may be authorized by the governor at Diego Suarez, and by the administrators at Sainte Marie of Madagascar and Nossi-Bé.

ART. 4. The importation, transportation, and detention of improved firearms and ammunition for the same, i. e., other than unrifled flintlock guns and common powder, known as trade powder, may be authorized by the governor of Diego Suarez, and the administrators of Sainte Marie of Madagascar and of Nossi-Bé.

This authorization will be personal and will only be granted to:

1. Persons offering sufficient guaranty that the arms and ammunition delivered them will not be given, parted with, or sold to a third person.

2. To foreign travelers furnished with a declaration of their Government proving that the arms and ammunition are exclusively intended for personal defense.

ART. 5. Firearms and ammunition already imported into the colonies, and those which might, exceptionally, be imported, must be deposited in a public warehouse, or they may remain in the custody of the importer on condition that he represents the same at every requisition of the authorities.

For this purpose merchants must make a detailed declaration, in writing, of all the arms and ammunition remaining in their warehouse.

Such arms and ammunition can only be withdrawn from private warehouses with a special authorization.

ART. 6. The transit of firearms and ammunition in destination of Madagascar is prohibited; for any other destination transit will only be authorized in the territories of Diego Suarez, Sainte Marie of Madagascar, and Nossi-Bé, under the circumstances stated in article 10 of the general act of the Brussels conference.

ART. 7. Whosoever is convicted of having, contrary to the dispositions of the present decree, introduced, parted with, or sold prohibited arms or ammunition, shall be liable to a fine of from 1,000 to 2,000 francs, and to an imprisonment of from three months to two years, or to only one of said penalties.

Whosoever does not comply with the provisions of the present decree relative to the withdrawal of arms and ammunition from any warehouse, public or private, shall be liable to a fine of from 500 to 1,000 francs.

ART. 8. In the cases alluded to in the preceding article, the provisions of article 453 of the penal code may be applied; should it be a second offense the penalty may be doubled.

Every conviction shall involve the confiscation of the arms and ammunition irregularly detained, imported, parted with, or sold.

ART. 9. All dispositions contrary to the present decree are and shall remain repealed.

ART. 10. The minister of colonies is intrusted with the execution of the present decree.

Done at Paris, October 10, 1894.

CASIMIR-PERIER.

By the President of the Republic:  
The Minister of Colonies,  
DELCASSÉ.



## MADAGASCAR.

I have the honor to report that the customs tariffs of France, known as the "Tarif Général" and the "Tarif Minimum," are now and have been since August 25, 1897, in force in this and the other ports of Madagascar. The said metropolitan tariffs have, however, in certain instances been modified in their application here, and I transmit copy and translations of the decree modifying them, from which it will be observed that the advantages our British competitors in cotton goods would have had over us in the difference between the minimum tariff imposed upon their manufactures entering France and the general tariff, under which our manufactures are admitted, are wiped out by this tariff modification.

EDW. TELFAIR WETTER, *Consul.*

TAMATAVE, *September 2 and October 3, 1897. a*

*Madagascan modification of French tariff.*

[Table annexed to the decree of the 28th of July, 1897, rating the exceptions to the general customs tariff, in as far as concerns foreign products imported into Madagascar.]

Denomination of products.	Unit on which duties are assessed.	Duties.	
		France.	United States equivalent.
II. Products and skins of animals:			
Milk, concentrated, pure (unsweetened) ....	100 kilograms (220.46 pounds)	5. 00	\$0. 965
Milk, concentrated, sweetened (with sugar) .....	do	34. 80	6. 716
III. Fishing: Dry fish, salted or smoked, other than codfish, mackerel, sardines, and anchovies.	do. b		
VII. Fruits and seeds: Seeds for sowing .....		Free.	
VIII. Colonial products of consumption:			
Pepper .....	100 kilograms (220.46 pounds)	104. 00	20. 072
Capsicum .....	do	104. 00	20. 072
Tea .....	do	104. 00	20. 072
XV. Woods: Ordinary woods—			
Rough lumber, squared or sawed .....		Free.	
Wood in splints, staves, etc. ....	100 kilograms (220.46 pounds)	1. 50	. 290
Clapboards .....	do	. 75	. 145
XVI. Marbles, stones, earths, combustibles, minerals, etc.:			
Sulphur, triturated .....	do	2. 25	. 434
Coal .....		Free.	
Oils of petroleum, schist, and other minerals suitable for lighting purposes—			
Crude .....	100 kilograms (220.46 pounds)	3. 00	. 579
Refined, and essences of .....	do	3. 00	. 579
Heavy oils and residues of petroleum and other mineral oils.	do	3. 00	. 579
XXVI. Finished threads, pack threads, cordage of hemp, flax, jute, phornium, etc.:			
Cordage or threads, twisted double torsion, and made into rope, tarred or not, having a diameter of more than 10 millimeters (0.3937 inch)—			
Unbleached (raw) .....	do	20. 00	3. 860
Bleached or dyed .....	do	28. 00	5. 018
XXXII. Tissues of cotton and t'ekings: c			
Tissues of pure cotton, plain, twilled, and t'ekings; unbleached, showing in warp and woof within a square of 5 millimeters (0.19685 inch) in dimensions—			
Those weighing per 100 square meters—			
13 kilos (28.6598 pounds) or over—			
27 threads or less .....	do	62. 00	11. 966
28 threads or more .....	do	97. 00	18. 721
11 kilos (24.2506 pounds), inclusive, to 13 kilos—			
27 threads or less .....	do	70. 00	13. 510
28 threads or more .....	do	108. 00	20. 844

a Tariff corrected to April, 1900.

b Fifty per cent of the duties of the minimum tariff.

c See decree of May 31, 1898 (following), for later changes.

d In counting the threads of the warp and woof, fractions will be unheeded.

Denomination of products.	Unit on which duties are assessed.	Duties.	
		France.	United States equivalents.
<b>XXXXII. Tissues of cotton and tickings:</b>			
Tissues of pure cotton, plain, twilled, and tickings, etc.—Continued.			
Those weighing per 100 square meters—			
9 kilos (19.8414 pounds), inclusive, to 11 kilos—			
27 threads or less .....	100 kilograms (220.46 pounds)	90.00	\$17.370
28 threads or more .....	do .....	140.00	27.020
7 kilos (15.4322 pounds), inclusive, to 9 kilos—			
27 threads or less .....	do .....	107.00	20.651
28 threads or more .....	do .....	175.00	33.775
5 kilos (11.023 pounds), inclusive, to 7 kilos—			
27 threads or less .....	do .....	129.00	24.897
28 threads or more .....	do .....	212.00	40.916
3 kilos (6.6138 pounds), inclusive, to 5 kilos—			
27 threads or less .....	do .....	330.00	44.390
28 threads or more .....	do .....	399.00	77.007
Less than 3 kilos per 100 square meters.	do .....	620.00	119.660
405. Bleached. (Duty of unbleached tissue augmented by additional tax for bleaching inscribed in the minimum metropolitan tariff.)			
406. Colored. (Duty of the unbleached tissue augmented by the additional tax for dyeing inscribed in the minimum metropolitan tariff.)			
407. Printed. (Duty of the unbleached tissue augmented by the additional tax for printing inscribed in the minimum metropolitan tariff.)			
<b>XLVII. Furnitures:</b>			
Bent-wood furniture—			
Varnished .....	do .....	18.00	3.474
Unvarnished .....	do .....	12.00	2.316
Chairs—without carvings, nor inlaid, nor brass ornamentation, nor gilding, nor lacquered—in ordinary woods.	do .....	9.00	1.737
Furniture other than chairs, massive, in ordinary woods.	do .....	5.00	.965
<b>XLVIII. Woodwork:</b>			
Cases, small, empty, hooped with wood or with iron.	do .....	2.00	.386
Pieces of carpentry work—			
Hard wood .....	do .....	2.50	.483
Soft wood .....	do .....	2.00	.386
Wood, planed, rabbetted and (or) tongued and grooved, frieze planks, or slats for parquetry; flooring, planed, rabbetted, and (or) tongued and grooved—			
Oak or hard wood .....	do .....	5.00	.965
Fir or soft wood .....	do .....	3.50	.676
Doors, windows, paneling, pieces of joinery work, put together or not—			
Hard wood .....	do .....	20.00	3.86
Soft wood .....	do .....	12.50	2.41
<b>XLIX. Musical instruments: Accordions</b>	Each	1.00	.19
<b>L. Manufactures of divers materials:</b>			
Agricultural and commercial wagons—			
Hung .....	100 kilograms (220.46 pounds)	12.00	2.316
Unhung .....	do .....	6.00	1.158
Embanking wagons .....	do .....	5.00	.965
Matches .....		Free.	

ANDRÉ LEBON,  
*The Minister of the Colonies.*

## SUPPLEMENT.

*Decree of May 31, 1898, modifying the decree dated July 28, 1897, establishing the exceptions to the general customs tariff as to foreign products imported into Madagascar.*

[Journal Officiel of June 2, 1898.]

ART. 1. The schedule annexed to the decree of July 28, 1897, establishing the exceptions to the general customs tariff as to foreign products imported into Madagascar, is modified as follows:

Goods.	Unit.	Duties.	
		France.	United States equivalents.
<b>I.—Live animals.</b>			
Cattle for breeding purposes .....		Free.	
<b>XXV.—Tissues.</b>			
Sacks of jute, new and old .....		Free.	
<b>XXXII.—Tissues of cotton and drills.</b>			
Tissues of cotton, pure, plain, twilled, and drills:			
Unbleached, containing in warp and woof (a), in a square of 5 millimeters, such tissues weighing—			
18 kilograms and more, per 100 square meters—			
25 threads or less .....	100 kilograms .....	77	\$14.86
36 threads and more .....	do .....	118	22.77
11 kilograms, inclusive, to 18 kilograms, exclusive—			
35 threads or less .....	do .....	87	16.79
36 threads and more .....	do .....	131	25.28
9 kilograms, inclusive, to 11 kilograms, exclusive—			
35 threads or less .....	do .....	111	21.42
36 threads and more .....	do .....	172	33.19
7 kilograms, inclusive, to 9 kilograms, exclusive—			
35 threads or less .....	do .....	181	25.28
36 threads and more .....	do .....	230	44.39
5 kilograms, inclusive, to 7 kilograms, exclusive—			
35 threads or less .....	do .....	139	26.82
36 threads and more .....	do .....	300	57.90
3 kilograms, inclusive, to 5 kilograms, exclusive—			
35 threads or less .....	do .....	287	55.39
36 threads and more .....	do .....	550	108.15
Less than 3 kilograms, per 100 square meters .....	do .....	620	119.66

a Fractions are to be ignored in counting the threads of the warp and woof.

*Export duties of Madagascar and dependencies.*

Nomination of products.	Unit.	Duties.	
		Francs.	United States equivalents.
<b>I.—Live animals:</b>			
Oxen, cows, bulls.....	Per head.....	7.50	\$1.4475
Sheep and goats.....	do.....	1.00	.193
Hogs.....	do.....	3.00	.579
Turkeys, geese, muscovy ducks.....	Per dozen.....	.30	.0579
Ducks.....	do.....	.10	.0193
Hens.....	do.....	.10	.0193
Guinea fowls.....	do.....	.10	.0193
Aquatic birds.....	do.....	.10	.0193
<b>II.—Products and animal remains:</b>			
Preserved meats.....	220.46 pounds B.....	5.00	.965
Rough skins, fresh or dry—			
Large.....	Per hundred.....	30.00	5.790
Small.....	do.....	15.00	2.895
Meats in brine.....	Per 220.46 pounds.....	5.00	.965
Lard.....	do.....	12.00	2.316
Beef tallow.....	do.....	6.00	1.158
Bones.....	do.....	.50	.0965
Wax.....	do.....	20.00	3.860
Shell, tortoise.....	do.....	300.00	57.900

*Export duties of Madagascar and dependencies—Continued.*

Nomination of products.	Unit.	Duties.	
		Francs.	United States equivalents.
II.—Products and animal remains—Continued.			
Fish, dried, salted .....	Per 220.46 pounds .....	3. 50	\$0. 6755
Trepang .....	do .....	15. 00	2. 895
Vegetable substances—			
Corn .....	do .....	. 50	[. 0965
Rice (hulled) .....	do .....	2. 00	. 386
Rice, paddy (unhulled) .....	do .....	1. 00	. 193
Beans, lima .....	do .....	1. 50	[. 2895
Beans .....	do .....	1. 50	. 2895
Lentils .....	do .....	3. 00	. 579
Manioc, fresh .....	do .....	. 50	[. 0965
Manioc, powdered .....	do .....	Free.	Free.
Potatoes .....	do .....	3. 00	. 579
Potatoes, sweet .....	do .....	. 50	. 0965
Lemon juice .....	26.417 gallons .....	5. 00	. 965
Coffee .....	Per 220.46 pounds .....	8. 00	1. 544
Cocoa .....	do .....	6. 00	1. 158
Cloves .....	do .....	5. 00	. 965
Vanilla .....	do .....	25. 00	4. 825
Tobacco, leaf .....	do .....	5. 00	. 965
Tobacco, powdered .....	do .....	7. 00	1. 351
Gum copal .....	do .....	12. 00	2. 816
Ginger .....	do .....	5. 00	. 965
Saffron .....	do .....	1. 00	. 193
Caoutchouc (rubber) .....	do .....	25. 00	4. 825
Woods, cabinet .....	do .....	1. 50	[. 2895
Woods, building .....	do .....	1. 20	. 2316
Woods, ordinary .....	do .....	1. 00	. 193
Raffia .....	do .....	2. 50	. 4825
Orchilla .....	do .....	1. 00	. 193
Manufactured products—			
Mats, fine .....	Each .....	1. 50	[. 2895
Mats, ordinary, small .....	Per 100 .....	2. 50	. 4825
Rapebands, fine .....	do .....	10. 00	1. 930
Rapebands, ordinary .....	do .....	3. 00	. 579
Bags, empty .....	do .....	6. 00	1. 158
Mats, straw .....	do .....	2. 50	. 4825
Pots, earthen .....	Per 220.46 pounds .....	5. 00	. 965
Salt .....	do .....	Free.	Free.

Products not mentioned by name in the present table will be, until further orders, assessed, on export, a duty of 10 per cent ad valorem.

The governor-general may, if the circumstances require it, modify by order and without previous notice, but with a delay of fifteen days at least in its application, the export duty on rice (hulled) and on paddy rice (unhulled).

## 4. NOSSI-BÉ.

IMPORTATION.<sup>1</sup>

**Customs duties.**—Foreign goods shall, whatever be the nationality of the importing vessel, be subject to the duties stipulated in the customs tariff (see p. 4).

**Prohibition of foreign sugar.**—The importation of foreign sugar is prohibited. (Decree of March 31, 1887.)

**Exemptions.**—Material and goods of all kinds imported into Nossi-Bé for the use of vessels of the State and for public services shall be exempt from duty.

**Obligation of shipmasters.**—Captains or masters of vessels or "boutes" (small Arabian boats), French or foreign, are, within twenty-four hours after their arrival at the port of Holleville, required to remit to the interior service a manifest giving the details of all the goods on board, whether they be subject to duty or not, or to make to the same service a verbal declaration of said goods, under the penalty of a fine of from 50 to 300 francs.

**Declaration.**—When a vessel, "boutre," or other craft, have foreign goods on board they must be declared by the captain or master within the same time and in the same manner.

Every false declaration shall be liable to a fine of from 50 to 200 francs and, in addition, to the confiscation of the goods which have not been entered in the manifest or declaration.

<sup>1</sup> See supplement to Diego-Suarez, which also applies to Nossi-Bé.

The discharge of goods can only be effected with the assistance of the interior service.

Every infraction to this rule shall be liable to a fine of from 50 to 200 francs and to the confiscation of the goods discharged without authorization.

*Calculation of ad valorem duties.*—The ad valorem duties shall be calculated according to the prices entered in the bills of lading or invoices; the valuation of the prices may be made by mutual agreement or by experts appointed by the presiding judge of Nossi-Bé, by a simple ordinance rendered at the request of the delegate of the interior service. The appraisalment thus effected is proved by a written statement filed in the clerk's office of the tribunal. It is rendered executory by the presiding judge, who decides in the last resort.

Damaged goods subject to ad valorem duties shall only be dutiable according to their real value ascertained by appraisalment made in a similar manner. In these two cases the expenses must be borne by the importer.

*Appraisalment.*—The administration always has the right to order the appraisalment of goods the value of which, as indicated in the bills of lading or invoices, it deems inferior to their real value.

In such case, and when the value ascertained by the appraisalment exceeds by more than 20 per cent that entered in the bills of lading or invoices, the importer shall be liable to a fine of from 50 to 200 francs and to damages fixed at 10 per cent of the value of such goods, without prejudice to the duties due; the expenses of the appraisalment must also be borne by him.

*Preemption.*—In all cases and even after appraisalment, the administration can preempt all goods on payment of the price entered in the bill of lading or invoice, after deducting the duties due thereon, and sell said goods in the manner prescribed for the sale of personal effects in the colony.

*Contraband.*—Any vessel, "bontre," pirogue, or craft of any kind unlawfully shipping or discharging goods on any point of the island other than Helleville shall be confiscated, together with the cargo.

These contraventions are proved by the written statements of the agents sworn for this purpose; these statements, affirmed within three days before the presiding judge, shall be legal evidence until the contrary be proved.

*Vessels forced to anchor.*—Vessels forced to anchor owing to average stress of weather or lack of provisions shall not be subject to the preceding dispositions. The cause of the anchorage must, however, be declared to the agents of the interior service within twelve hours after arrival. The local administration shall take the necessary measures to prevent the discharge of goods. The expenses for surveillance must be paid by the vessel.

*Deficits.*—No duty shall be levied on deficits found in the cargo, unless such deficits result from fraudulent subtractions. In such case the duties shall be levied on the quantities entered in the bill of lading or invoice, or in the declaration of the importer.

All the expenses for weighing, unpacking, or repacking must be paid by the vessel.

*Clearance.*—No vessel can leave the roadstead without being furnished with clearance papers from the interior service, attesting the payment of customs duties, under the penalty of a fine of from 50 to 300 francs.

*Powder magazines.*—Warehoused powder shall be subject to a duty of 1 per cent. (Decree of December 31, 1880.)

#### EXPORTATION.

*Export duties.*—The only export duties levied are on oxen (neat cattle) exported from the colony. (Decree of August 23, 1884.)

#### NAVIGATION.

*Sanitary charges.*—These charges are, in addition to a fixed sum of 10 francs per vessel and per voyage, the following:

"Bontre" (small Arabian boat) of from—

	Francs.
1 to 9 tons .....	5
10 to 19 tons .....	10
20 to 29 tons .....	15
30 to 49 tons .....	35
50 to 99 tons .....	55
Of 100 tons and above .....	75

These charges are payable once per month. They are reduced one-half in case of a second voyage in the same month, and subsequent voyages in the same month are free of these charges. (Decree of October 22, 1878.)

The sanitary guard in case of quarantine is entitled to a daily fee of 5 francs and the pilot to a salary of 2 francs per day, payable by the vessel. (Decree of March 18, 1879.)

*Tonnage dues.*—"Boutres" of 50 tons and below shall be subject to a duty of 30 centimes per ton burden for tonnage, wharfage, and landing charges. These dues shall only be exacted once per month.

Vessels of more than 50 tons burden shall be subject to a duty of 1 franc per ton. This tax is collected once per month. (Decrees of October 22, 1878, and December 8, 1881.)

*Pilot dues.*—This duty is 60 francs per voyage (entry and clearance). (Decree of October 22, 1878.)

For any changement of moorage a tax of 15 francs is collected. (Decrees of October 22, 1878, and December 8, 1881.)

*Anchorage dues.*—This charge is 60 francs per voyage. (Decrees of October 22, 1878, and December 8, 1881.)

*Manifests or certificates of origin.*—For issuing a manifest or a certificate of origin a fee of 5 francs shall be collected. (Decree of October 22, 1878.)

*Port light dues.*—This duty is 50 francs per voyage for seagoing vessels, 25 francs per voyage for coasting vessels, and 10 francs per voyage for "boutres" and boats carrying on the small coasting trade. These latter boats only pay one-half of the duty for a second voyage during the same month and are exempt from duty for all subsequent voyages made during the same month. "Boutres" and coasting vessels not calling at a port outside of the colony shall be exempt from duty. (Decree of June 30, 1884.)

*Charges for taking water.*—Vessels taking water at the watering place of Helleville must pay a charge of 4 francs per ton of 1,000 liters. (Decree of December 28, 1882.)

*Accessory duties.*—The following accessory duties shall be collected: Thirty francs for issuing a naturalization document, 15 francs for issuing a ship's paper for one year, 1 franc per crew list, 10 francs for "l'intercalaire de rôle," and 10 francs for a bill of health. (Decree of December 28, 1882.)

#### Customs duties levied on foreign goods.

[Decree of June 21, 1887. a]

Goods.	Unit.	Duties. francs.	United States equivalent.
Matches .....	Gross .....	0.10	
Arms of all kinds .....	Ad valorem .....	10 p. c.	
Albinthe .....	Case of 12 bottles .....	2.50	\$0.4825
Rigging and apparatus for vessels .....	Ad valorem .....	1½ p. c.	
Caoutchouc, manufactures of .....	do .....	1 p. c.	
Beer .....	Hectol (26.417 gallons) .....	5.00	.975
Candles of all kinds .....	100 kilograms .....	10.00	1.93
Pitch and tar .....	do .....	2.00	.386
Wood, soft .....	100 linear meters .....	1.00	.193
Wood, hard .....	Cubic meter .....	1.50	.2895
Embroidery, gilt or coppered .....	Ad valorem .....	1½ p. c.	
Hats .....	do .....	2 p. c.	
Nails .....	100 kilograms .....	1.00	.193
Cordage of all kinds, including twine .....	do .....	1.50	.2895
Cutlery .....	Ad valorem .....	1 p. c.	.579
Copper, hammered or rolled .....	100 kilograms .....	3.00	
Cotton and tissues of cotton .....	Ad valorem .....	1½ p. c.	
Cigars and tobacco .....	100 kilograms .....	3.00	.579
Tiles of baked clay .....	Ad valorem .....	5 p. c.	.975
Cognac b .....	Case of 12 bottles .....	2.50	.4825
Playing cards .....	Ad valorem .....	5 p. c.	.975
Champagne .....	Hectoliter .....	10.00	1.93
Turpentine, essence of .....	100 kilograms .....	2.50	.4825
Faience and porcelain .....	Ad valorem .....	2 p. c.	.386
Oleaginous fruits, dried .....	100 kilograms .....	5.00	.975
Iron, crude .....	do .....	.60	.1158
Iron, wrought .....	Ad valorem .....	1½ p. c.	
Coal .....	100 kilograms .....	.10	.0193
Clocks, watches, gold and silversmiths' ware, and jewelry .....	Ad valorem .....	5 p. c.	.975
Oils, vegetable and mineral, excepting petroleum .....	100 kilograms .....	5.00	.975
Musical instruments .....	Ad valorem .....	2 p. c.	
Liqueurs b .....	Case of 12 bottles .....	2.00	.386

a Corrected to April, 1900.

b Bottles containing more than 75 centiliters shall be considered as one liter, and the duty per case will then be increased by one-third of the duty.

*Customs duties levied on foreign goods—Continued.*

Goods.	Unit.	Duties, francs.	United States equivalent.
Body linen for men and women .....	Ad valorem .....	1 p. c.	
Books and music .....	do .....	1½ p. c.	
Furniture .....	do .....	2 p. c.	
Building materials, bricks, roofing tiles .....	do .....	5 p. c.	
Medicines .....	do .....	1½ p. c.	
Goods not specially mentioned .....	do .....	2 p. c.	
Haberdashery and trimmings .....	do .....	1½ p. c.	
Millinery and artificial flowers .....	do .....	2 p. c.	
Muslin, Indian .....	do .....	2½ p. c.	
Madeira and wines of Teneriffe .....	Hectoliter .....	5.00	
Tools, machines of iron or copper .....	Ad valorem .....	½ p. c.	
Tortoiseshell, articles of .....	do .....	1 p. c.	
Opium and ganja .....	Kilogram .....	50.00	\$99.75
Manufactures of skins and leather (saddlery, etc.) .....	Ad valorem .....	2 p. c.	
Petroleum .....	Case containing 2 tin recip- ients of 2 liters each.	.75	.1447
Lead, zinc, and sheet iron .....	100 kilograms .....	1.00	.193
Paints .....	do .....	2.50	.4825
Powder, sporting .....	Ad valorem .....	2½ p. c.	
Powder, cannon and blasting .....	do .....	2½ p. c.	
Umbrellas and parasols .....	do .....	4 p. c.	
Pottery .....	do .....	2 p. c.	
Perfumery of all kinds .....	do .....	3 p. c.	
Skins, prepared .....	do .....	10 p. c.	
Chemical products .....	do .....	1 p. c.	
Paper, cardboard, manufactures of paper .....	do .....	1 p. c.	
Beads, necklaces, and glass trinkets .....	do .....	1½ p. c.	
Shot and bullets .....	100 kilograms .....	2.00	.386
Rum .....	Liter .....	.90	.1737
Silex (flint for guns) .....	Barrel .....	.15	.0289
Soap other than perfumed .....	100 kilograms .....	5.00	.965
Sacks of various kinds .....	Ad valorem .....	1½ p. c.	
Tallow .....	100 kilograms .....	2.00	.386
Longcloths ("guinées") .....	Ad valorem .....	4 p. c.	
Tapestry .....	do .....	1½ p. c.	
Tissues of wool and woolen goods .....	do .....	2 p. c.	
Tissues of linen or hemp .....	do .....	2 p. c.	
Tissues of silk, satin, etc. .....	do .....	5 p. c.	
Tissues of silk and cotton .....	do .....	2 p. c.	
Clothing, ready-made .....	do .....	2 p. c.	
Wines, in casks .....	Hectoliter .....	5.00	.965
Wines, in bottles <i>a</i> .....	Case of 12 bottles .....	2.00	.386
Varnish .....	100 kilograms .....	2.50	
Vinegar .....	Hectoliter .....	2.50	.4825
Vermouth .....	do .....	5.00	.965
Vermouth <i>a</i> .....	Case of 12 bottles .....	1.00	.193
Glass and crystal ware .....	Ad valorem .....	2 p. c.	
<i>Duty on foreign rum imported into the colony.</i>			
Foreign rum .....	Case of 225 liters .....	5.00	.965
<i>Duty on the circulation of rum.</i>			
Rum:			
Duty on the circulation in the interior .....	Liter .....	.50	.0965
Duty on clearance for exportation and per person .....		1.00	.193
Foreign rum:			
Duty on circulation in the interior .....	Liter .....	.75	.1447
Duty on clearance for exportation and per person .....		1.00	.193

*a* Bottles containing more than 75 centiliters shall be considered as one liter, and the duty per case will then be increased by one-third of the duty.

NOTE.—These duties shall likewise be applicable to the islands of Nossi-Faly and Nossi-Mitsiou.

#### DECREE RELATIVE TO THE IMPORTATION OF FOREIGN VANILLA INTO NOSSI-BÉ.

The President of the French Republic, on the report of the minister of marine and colonies, in virtue of article 18 of the senatus-consult of May 3, 1854; in virtue of article 3 of the law of May 7, 1881; in virtue of the decree of June 21, 1887, establishing a customs tariff for Nossi-Bé; on the advice of the minister of commerce and industry, dated February 18, 1892; with the concurrences of the sections of finance, war, marine and colonies of the council of the state, decrees:

ART. 1. Foreign vanilla imported into Nossi-Bé shall be subject to a customs duty equal to one-half of the duty stipulated in the metropolitan tariff.

ART. 2. The minister of marine and colonies is intrusted with execution of the present decree.

Paris, May 27, 1892.

CARNOT.

By the President of the Republic:

G. CAVAIGNAC,  
*The Minister of Marine and Colonies.*

NOTE.—By a decree of March 27, 1893, published in the Journal Officiel April 9, the quantity of vanilla the origin of Nossi-Bé, which can be admitted into France until June 30, 1893, with the reduction of 50 per cent and under the conditions established by the decree of June 30, 1892, has been increased from 100 to 300 kilograms.

#### RELATIONS OF THE COLONIES BETWEEN EACH OTHER (EXCEPTING ALGERIA).

The products of one French colony imported into another French colony shall be subject to no customs duty.

Foreign products imported from one French colony into another French colony shall be subject, in this latter, to the payment of the difference between the duties of the local tariff and those of the tariff of the exporting colony. (Article 5 of the law of January 11, 1892.)

#### 5. OBOCK.

No import or export duties and no shipping dues are levied in this French colony. The importation of firearms and ammunition, save under special conditions, is prohibited.

#### 6. REUNION.

[Compiled in the Bureau of Foreign Commerce for the International Customs Journal.]

#### IMPORT DUTIES.

With the exception of the products herein given, the tariff of imports into France is applicable to the island of Reunion.

	Duty.
Live animals, including game and poultry .....	Free.
Meat, fresh and salted, pork excepted .....	Free.
Montigue, other butters excepted .....	Free.
Fish, dried, salted, or smoked, except cod, stockfish, herrings, mackerel, sardines, and anchovies .....	Free.
Oysters, fresh .....	Free.
Lobsters and crayfish .....	Free.
Wheat and wheat flour .....	Free.
Rice and rice flour .....	Free.
Vegetables, dry .....	Free.
"Dari," millet, and alpist .....	Free.
Fruits, table, fresh .....	Free.
Fruits, dry, other than those enumerated in No. 85 of French tariff .....	Free.
Amomums and cardamoms, half the duty specified in French tariff .....	
Cinnamon and cassia lignea, half the duty specified in French tariff .....	
Teas, half the duty specified in French tariff .....	
Tobacco, in leaf or in ribs, imported by manufacturers .....	per 220 pounds.. \$48. 25
Tobacco, imported by private persons, prohibited .....	
Cigars, imported by manufacturers .....	per 1,000.. 3. 86
Other manufactured tobacco .....	per 220.46 pounds.. 77. 20
Cigars, imported by private persons <sup>1</sup> .....	per 1,000.. 7. 72
Other tobacco manufactures, imported by private persons <sup>1</sup> .....	per 220.46 pounds.. 154. 40
Oils, fixed, pure, of palm, cocoanut, etc. ....	Free.
Camphor .....	Free.
Woods, common, in the rough, and squared and sawed .....	Free.
Plants and shrubs, for conservatories and nurseries .....	Free.
Petroleum and schist oils, and other mineral oils, for illuminating purposes .....	Free.
Oils, heavy, and residues of petroleum and other mineral oils .....	Free.
Salts, ammoniacal .....	Free.
Nitrates of potash for conversion .....	Free.
Sacks of jute and palm fabrics .....	Free.
Detached parts of machines (metal) .....	Free.
Matches, chemical, of wood .....	per 220.46 pounds.. \$2. 31
Matches, chemical, other .....	do. 3. 86
Wood, prepared for matches .....	Free.

<sup>1</sup> Private persons are allowed to import into Reunion 22 pounds, net, of cigars and 11 pounds, net, of other manufactured tobacco.



## GERMAN EAST AFRICA.

## GENERAL DISPOSITIONS.

§ 1. All products of the soil, art, and industry, with the exception of firearms and ammunition, may be imported and exported.

§ 2. The importation and exportation of firearms and ammunition are subject to special dispositions.<sup>1</sup>

Exceptions other than those stipulated in section 1 may be made for certain articles under extraordinary circumstances, as well as for sanitary reasons or for motives of public safety.

§ 3. On the coast and in the limits of the frontier zone extending to 10 nautical miles from the coast importation and exportation can only be effected at officially designated points.

For the other frontiers the Government reserves to itself the right to adopt analogous measures and to regulate the customs service.

§ 4. The principal and subordinate custom-houses are intrusted to assure, to fix, and to levy import and export duties, as well as the fees on transactions.

§ 5. All goods may be cleared, both for importation and exportation, by principal custom-houses. This is not the case with regard to subordinate custom-houses, which have only the right to forward goods destined to be shipped abroad, accompanied by a pass, to a principal custom-house, and which are only empowered to allow the importation of goods entering into the country when such goods are accompanied by a pass from a principal custom-house. Goods which are to remain in the customs territory may be forwarded by subordinate custom-houses, accompanied by a pass, to any customs bureau, and may receive such goods furnished with said document from any customs bureau. They have likewise the power to collect, against receipt, wharfage dues and selling taxes. (Ordinance of the Government of May 13, 1893, and circular of June 18, 1891.)

Extended powers may, in certain cases, be granted to subordinate bureaus by special decisions of the Imperial Government or the customs direction, respectively.

§ 6. Under urgent circumstances the directors of principal custom-houses are authorized to allow, on observance of the necessary measures of control, the entry of vessels at places where no customs bureaus exist.

## CUSTOMS TERRITORY.

§ 7. Shall be considered as foreign territory for customs purposes any territory not comprised in German East Africa. By customs territory is to be understood the mainlands and islands belonging to German East Africa.

## CUSTOMS FRONTIERS.

§ 8. The customs frontier on the seacoast consists in a line extending to a distance of 10 miles from the coast at low tide. Vessels inside of this line and the coast loaded with goods being conveyed outside of the customs territory not furnished with the necessary customs documents, shall be seized as engaged in smuggling.

## FRONTIER GUARDS.

§ 9. In addition to the customs employees every member of the imperial forces of protection in the colony, as well as all Government agents, are obliged, conformably to the prescriptions of the governor, to prevent all infringements to the customs dispositions or at all events to immediately notify the same to the nearest custom-house.

## CUSTOMS DUTIES AND EXEMPTIONS.

§ 10. All articles not enumerated in the annexed tariff (Annex A) are exempt from customs duty and transaction fees on their exportation abroad from littoral territories.

§ 11. All goods imported from abroad into the aforesaid territories shall be subject to the customs duties and transaction fees stipulated in the annexed tariff (Annex B). The articles mentioned in Annex C are exempt from said imposts.

§ 12. Goods conveyed by sea from one port to another in the littoral territories shall be exempt both from export and import duties as well as from transaction fees.

<sup>1</sup>Conformably to an ordinance of the imperial governor of German East Africa, dated July 4, 1892, the importation of and the trade in firearms, ammunition, and gunpowder of all kinds have been monopolized by the Government and shall, in exceptional cases only, be permitted to private persons.

## BONDED WAREHOUSES.

§ 13. Bonded warehouses may, in order to facilitate commerce, be established or authorized.

§ 14. Goods, which after having paid import duties on their entry and transaction fees, and which having been placed in free circulation are afterwards reexported, shall neither enjoy exemption from export duty, transaction fees, nor the restitution of import duties.

§ 15. The use of ports, lighters, bridges, roads, warehouses, and other conveniences created with the object of according facilities to commerce may be subject to special imposts, the rate of which shall be fixed by dispositions enacted for the purpose.

## METHOD OF LEVYING DUTY.

§ 16. The customs duties and transaction fees mentioned in sections 10 and 11 must be paid cash. Whenever, in levying the duty, the value of the goods is to be taken into account, the value declared, on exportation, must be the market price at the point of shipment, and, on importation, the market price at the point of arrival after deduction of the duties leviable on the goods. Should it be impossible to establish this last value, the price at the place of origin, including the charges for freight and insurance, plus 10 per cent, shall serve as the basis for the collection of customs duties and transaction fees.

Should the interested party and the customs employee not agree as to the value of goods dutiable ad valorem, said value shall be established by two experts, one of whom shall be appointed by each party, and the amount thus fixed must be accepted by both parties. Should the two experts not agree as to the value they must select an umpire, whose estimation shall be considered as final. In case of disagreement as to the choice of the umpire, the nomination shall be left with the competent administrative officials.

§ 17. In addition to customs duties and transaction fees, special imposts may be levied when, at the request of the interested party, facilities for the clearance of goods necessitating an extra work for the employees or the adoption of special measures for protecting the customs interests are accorded to him.

§ 18. The person in possession of dutiable goods at that moment when the duties fall due shall be responsible to the Government for the payment of duties. On exportation this responsibility rests, jointly and severally, between the possessor and the shipper.

§ 19. Any dutiable article shall be guarantee, without consideration of the rights of a third party, for the payment of the customs duties and transaction fees leviable thereon, and as long as such payment has not been effected said article may be retained or seized by the customs administration.

Any injunction given to the possessor of a dutiable article by a customs employee forbidding the disposal of such article shall have the same effect as a seizure.

The delivery of any article guaranteeing the payment of duty may in no case, even by tribunals, creditors, or assignees, be demanded before the duties leviable thereon have been paid.

Should the customs duties and transaction fees not be paid within the time fixed by the customs administration, the article may be sold at public auction for the recovery of duties due thereon.

## LIMITATION RELATIVE TO CUSTOMS MATTERS.

§ 20. All actions relating to the payment or supplementary payment of duties, as well as all requests for the restitution of duties paid in excess or erroneously paid, shall be limited to three years from the day when the goods were placed in free circulation or cleared for abroad.

Said limitation shall not be applicable in cases of responsibility of the customs employees vis a vis to the Imperial Government, as well as to actions for the recovery of duties defrauded.

## PLACE AND TIME FOR DISCHARGE AND FOR SHIPMENT.

§ 21. The discharge and shipment of goods can not be effected in the localities mentioned in section 3 other than in places indicated by the custom-house.

§ 22. As a general rule goods can only be discharged and shipped from 6 a. m. to 6 p. m. Exception to this rule is made:

1. For fishing vessels which import fresh produce of the sea.
2. For the salvage of wreckage.
3. In special urgent cases.

For the discharge and shipment of goods a previous authorization from the customs must be obtained.

§ 23. Goods subject to or exempt from duty, imported, exported, or transported by sea from one custom-house to another, must be declared in writing, on an official form, at the customs bureau. This declaration must be made in German (declarations in the English language may likewise be admitted), indicating the number, marks, numbers, and description of the packages, as well as the nature, weight (net), and the value (in rupees) of the goods. For packages which contain divers kinds of goods the value and the weight of each kind must be declared separately.

The declaration must also mention the place of destination if referring to exportation, and, when relating to importation, the port of shipment and the name of the consignee. It must likewise give the name of the owner and of the captain or master, as well as the name and nationality of the ship.

The declaration must bear the signature of the declarer. They must be clearly and neatly written, and must not contain any erasure. Declarations not in conformance with these conditions may be refused. The carrier may, however, on payment of a stipulated fee, cause the declaration to be made by the customs.

The declaration must be made by the carrier of the goods, or in his stead, on exportation, by the shipper and, on importation, by the receiver of the goods.

The shipper of the goods or the person receiving the same are responsible for the accuracy of the declaration, even when said formality has been performed by a proxy. Should, however, the difference in the value or weight ascertained during the examination of the goods not exceed 10 per cent no penalty shall be incurred. As long as the clearance in the custom-house has not commenced the declaration may always be completed or rectified.

Should goods be transported by sea from a subordinate to a principal custom-house the shipper of the goods must make the declaration, and he is held responsible in both his real and personal property for the customs duties leviable thereon. The customs administration has the right to exact security or a bond to guarantee such responsibility.

§ 24. The customs shall deliver receipts for every payment effected.

§ 25. Packages containing goods imported or exported by post must be accompanied, when delivered to the post-office, by a declaration, drawn up in German, English, or French, of the contents. The person forwarding the package shall be answerable for the accuracy and integrity of said declaration. For all goods subject to customs duties or transaction fees the post-office shall be empowered to collect said duties and fees from the person forwarding the package or from the consignee by complying with the prescribed regulations.

Letters, whatever be their weight, are exempt from customs duties and customs formalities.

§ 26. Travelers in possession of dutiable goods not destined for trade need, on importation or exportation, only declare the same verbally. They may likewise claim the examination of their goods without being required to make a declaration; and, in such case, they shall not be prosecuted for fraud or contraband except for goods which they have endeavored by special means to conceal from the customs.

#### DOMICILIARY AND PERSONAL VISITS.

§ 27. Should there be reason to suspect that any person has committed an infringement to the present customs ordinance or has aided and abetted such infringement by the concealment of prohibited or dutiable goods, the customs may, in order to detect such infringements, exact the delivery of documents proving the customs clearance and make domiciliary and personal visits. The governor is intrusted to prescribe by special dispositions the formalities to be observed in this respect.

#### OFFICE HOURS.

§ 28. Goods may be cleared in the custom-house on week days from 8 a. m. to noon and from 3 to 5 p. m.; on Sundays and holidays the custom-house shall only be open for the discharge or shipment of goods from or on vessels entering or leaving from 10 to 11 a. m. and from 3 to 4 p. m. The office hours must be posted on the customs buildings. In cases of urgency, as, for example, the clearance of mail steamers, such clearance may be effected at the request of the interested party outside of office hours at any time of the day or night on payment of a fee of 5 rupees for each European employee, 3 rupees for every colored employee, and 1 rupee for every customs laborer per period of six hours or fraction of six hours.

§ 29. Every vessel in ballast proceeding from one custom-house to another must be furnished with a sailing permit, the fee for which is 8 pesas.

## STATISTICAL FEE.

§ 30. All goods exempt from duty, either on importation or exportation, with the exception of passengers' luggage, of articles enumerated in Nos. 1, 2, 4, 10, and 11 of Annex C, and of duty-free articles imported by post, as well as goods conveyed by sea from one custom-house to another, shall be subject to a statistical fee of 8 pesas for every parcel of a value of 100 rupees or less and of 8 pesas for every additional 100 rupees of value.

Goods whose value is less than 5 rupees shall continue to be exempt from the statistical fee.

## PENAL DISPOSITIONS.

§ 31. Whosoever endeavors to import or export goods the importation or exportation of which is prohibited, in virtue of an official proclamation, into or from the customs territory or portion of such territory, shall be guilty of smuggling. They shall be liable, without prejudice of any higher penalty stipulated in other laws and independently of the confiscation of the goods, to a fine equal to the value of the goods when such value is less than 20 rupees. When the value is 20 rupees or more, they shall be subject to a fine equivalent to double the aforesaid value. Should the fine, in case of insolvency, not be recoverable, it shall be substituted by imprisonment not exceeding three months. In case of substitution of pecuniary penalties for corporal penalties one day of imprisonment shall be considered as a commutation of from 1 to 3 rupees.

§ 32. Whosoever endeavors to evade the payment of import or export duties or transaction fees shall be guilty of smuggling and shall be liable to the confiscation of the goods in question, and to a fine equal to four times the duties due. These duties must be paid in addition to the fine.

Whenever the value of the smuggled articles can not be ascertained, and in consequence the foregoing calculations of the fine and confiscation can not be executed, the fine shall be of from 20 to 200 rupees.

In case of insolvency imprisonment shall be substituted conformably to section 31.

§ 33. Contraband shall be considered as consummated when the prohibited articles have been erroneously declared or not declared, when at the time of the customs examination they have been concealed, or, when articles are prohibited to be imported, when such articles have crossed the customs frontier. Should prohibited goods, however, be regularly presented at the custom-house for examination the importer shall be authorized to withdraw them. Should this not be done they shall be destroyed at his expense by the customs.

§ 34. Smuggling shall be considered as having taken place:

1. When dutiable articles are, contrary to the dispositions of the present ordinance, imported into or exported from places other than those designated to this effect, or when discharged or shipped at localities other than those mentioned in section 21.

2. When, knowingly, dutiable articles are not declared or erroneously declared in such manner as to render them subject to a lower customs duty or transaction fee.

3. When dutiable articles are concealed from the customs examination.

4. When goods which are under customs control are disposed of in such manner as to injure the interests of the customs treasury.

§ 35. Should prohibited or dutiable goods, on importation or exportation, be concealed in secret receptacles or in such an ingenious manner as to be difficult of detection, the penalties stipulated in sections 31 and 32 shall be increased by one-half.

§ 36. All other violations to the present ordinance and to the dispositions officially published relative to its execution shall, when they do not come under the head of contraband or smuggling, be punishable by a fine of from 1 to 50 rupees. Are especially considered as violations to this ordinance:

1. When goods are transported from one customs port to another without the prescribed pass.

2. When vessels in ballast are found within the customs zone (section 8) without being provided with a sailing permit (section 29) and can not prove that they have arrived directly from abroad, that they proceed directly to a customs bureau, or that they have entered in distress.

3. When duty-free goods, contrary to the dispositions of the present ordinance, are exported or imported at places other than those indicated for the discharge or shipment of such goods, or are not declared at the custom-house.

§ 37. In case of a second offense of contraband or smuggling, in addition to the confiscation of the goods the pecuniary penalties prescribed in sections 31 and 32 shall be doubled. On repetition of the offense said penalties shall be trebled.

The increase of the penalties, however, shall not take place when three years have elapsed from the date on which the corporal or pecuniary penalty for the last offense has been expiated or remitted.

Whosoever attempts to contraband or smuggle, or whosoever aids or abets in contrabanding or smuggling, shall be subject to the penal code of the German Empire. The period of limitation shall likewise be regulated by said code.

§ 38. The foregoing pecuniary fines are judicially pronounced by the principal custom-houses. The defendant has the right to appeal, within one week from the date of the notification, either to the direction of customs or to the tribunals. The employment of one of these means of redress implies the renunciation of the other. The notice of appeal must be addressed to the principal custom-houses. The collection of legally leviable fines shall be assured by said principal custom-houses.

The substitution of unrecoverable pecuniary fines for corporal penalties and the consummation of the latter shall be in the jurisdiction of the imperial tribunals.

§ 39. Bribery of and insults to customs employees shall be punished according to law.

§ 40. When divergencies arise as to whether goods should be subject or exempt from duty appeal from the decision of the principal custom-house may be made within three months to the direction of customs. Such appeals shall have no dilatory effect. The decision of the direction of customs shall be final. Before issuing a decision opportunity must be given to the appellant to substantiate his grounds for appeal.

§ 41. Ignorance of the prescriptions of the present ordinance or of the administrative decisions published in virtue of the same shall exculpate no person, not even foreigners.

§ 42. The limitation for offense of contraband and of smuggling (sections 31 and 32) shall be three years, and one year for other violations (section 36), counted from the day when the misdemeanor was committed.

The limitation in actions for the recovery of defrauded duties shall be five years.

§ 43. The necessary executory measures and the regulations for the service shall be issued by the direction of customs.

§ 44. The present ordinance shall enter into force on April 1, 1893, and on and after said date all contrary dispositions shall be repealed.

THE IMPERIAL GOVERNOR.

#### MODIFICATION TO THE CUSTOMS ORDINANCE OF THE EAST AFRICAN PROTECTORATE.

[Kolonialblatt, 1894, p. 566.]

As a modification to section 30 of the customs ordinance for the East African Protectorate of April 1, 1893, in virtue of which a statistical fee is leviable on all duty-free goods, both on exportation and importation (with the exception of certain goods specially enumerated and duty-free imported by post), and on goods conveyed by sea from one custom-house to another, the imperial governor of German Africa has, at the request of interested commercial houses, exempted specie, either on importation, exportation, or conveyance from one to another locality on the coast, from the payment of said fee.

No.	Goods.	Duty.	Transaction fee.	Total duty.
	<b>EXPORT TARIFF.</b>	<i>Per cent.</i>	<i>Per cent.</i>	<i>Per cent.</i>
1	Ivory .....	15	1.5	16.5
2	Hippopotamus and wild boars' teeth .....	10	1.5	11.5
3	Horns of all kinds .....	10	1.5	11.5
4	Hides and skins .....	10	1.5	11.5
5	Tortoise shell .....	10	1.5	11.5
6	Cowries .....	5	1.5	6.5
7	Copal .....	15	1.5	16.5
8	Caoutchouc..... 100 pounds English .....	α 18		α 18
9	Orchilla .....	10	1.5	11.5
10	Cloves .....	3		3
11	Clove stems .....	3		3
12	Pepper of all kinds .....	10	1.5	11.5
13	Negro tobacco (prepared and packed in the negro manner) .....	5	5	10
14	Sirup ("asili"), molasses, and sugar cane .....	3.5	1.5	5
15	Earthnuts .....	2	1.5	3.5
16	Sesame .....	(b)		(c)
17	Maize, negro corn ("mtama and mavelo"), lentils, as well as similar kinds of grain and pulse not elsewhere mentioned and dutiable in the tariff .....	(b)		(c)
18	Rice, unhulled .....	(d)		(e)
19	Rice, hulled .....	(d)		(d)
20	"Chiroko" .....	(c)		(f)
α Rupees.		c 15 pesa per 100 pounds English.	e 40 pesa per 100 ratel.	
b 15 pesa per 100 ratel.		d 20 pesa per 100 ratel.	f 40 pesa per 100 pounds English.	

<sup>1</sup> Tariff corrected to April, 1900.

## Tariffs—Continued.

No.	Goods.	Duty.	Transaction fee.	Total duty.
		<i>Per cent.</i>	<i>Per cent.</i>	<i>Per cent.</i>
EXPORT TARIFF—continued.				
21	Ebony, grenadilla and sandalwood.....	5	5	10
22	Beams of wood ("boritis"), boards, trees, thick and thin poles, timber for shipbuilding, firewood.....	10		10
23	Mats, sacks of bast and baskets, grass for plaiting, etc., and "Makutis" (palm leaves).....	3.5	1.5	5
24	Camels <i>a</i> .....each.....	b 5		b 5
	Horses <i>a</i> .....do.....	b 23		b 23
	Mules and donkeys.....do.....	b 20		b 20
	Asses ("Muskat") <i>a</i> .....do.....	b 20		b 20
	Asses (half-bred and "Wanjamwesi") <i>a</i> .....do.....	b 11		b 11
	Cattle (over 2 years old) <i>a</i> .....do.....	b 20		b 20
	Cattle (under 2 years old) <i>a</i> .....do.....	b 12		b 12
	Sheep and goats <i>a</i> .....do.....	b 4		b 4
25	Parrots.....do.....	b 1		b 1
26	Chickens of all kinds.....do.....	c 16		c 16
27	Meat, fresh, of all kinds.....do.....	10	5	10
28	All other unenumerated articles or goods of African origin not mentioned above, with the exception of those on the free list.....		1.5	1.5
IMPORT TARIFF.				
1	Spirits of all kinds, with the exception of beer, wine, vermouth, and sparkling wines <i>d</i> .....	5	15	20
2	Maize, negro corn ("mitama and mavele"), lentils, as well as all similar kinds of grain and pulse not elsewhere mentioned and dutiable in the tariff.....100 pounds English..	c 30		c 30
3	Rice, unpeeled <i>e</i> .....do.....			c 30
4	Rice, peeled <i>e</i> .....do.....	c 40		c 40
5	"Chiroko" <i>e</i> .....100 pounds English..	c 80		c 80
6	Fish, dried and salted.....do.....	5	10	15
7	All other unenumerated and dutiable goods and articles, with the exception of those in the free list.....	5	5	10

*a* Sucking camels, horses, and asses, as well as lambs and kids which follow the mother, are entirely free of duty.

*b* Rupees.

*c* Pesa.

*d* The license duty of 16 pesa per liter hitherto levied on spirits has been abolished. Conformably to an ordinance of the imperial governor of German East Africa, dated February 17, 1894, the retail or sale of alcoholic beverages have been subjected to special regulations.

*e* Peeled and unpeeled rice, mixed, shall be dutiable as peeled rice.

**NOTE.**—Except when special exceptions have been expressly stipulated for particular cases, the circumstance of whether the goods are new or used must, for levying duty, not be taken into consideration.

## LIST OF ARTICLES EXEMPT FROM IMPORT DUTY.

1. Wares and goods which are transhipped or taken on shore under customs control in order to repair damages suffered from stress of weather or other sea accidents, provided that the cargo so discharged be again reexported.

2. All wares and goods belonging to or intended for the Imperial Government of German East Africa.

3. All articles of personal outfit of officers of the forces of protection and of government officials.

4. Coal and all articles of equipment for the Imperial navy and vessels of the flotilla.

5. Agricultural machines and implements other than those imported for sale; also all materials for making roads, the construction and running of tramways or railways, and all means of conveyance; but all these articles only in so far as they are proved by the certificate of an authority to be intended for the German East African Colony.

6. Coins of the German East African Colony.

7. Used tools and similar implements which workmen or artisans intending to settle in German East Africa bring with them.

8. Physical, medical, and similar instruments, which are not imported for purposes of trade; also medicines, books, printed matter, patterns, statues, and pictures, with or without frames, with the exception of photographic apparatus and accessories for the same.

9. Used household effects, furniture, clothing, and linen imported by immigrants for the purpose of permanently settling, provided that they prove by an official certificate that these articles have been in their use and possession for a certain length of time.

10. All articles imported by Christian missions which are of direct use in the services of the Christian creeds, in education, or in nursing the sick.

11. Small quantities of articles of consumption which travelers can carry with them in their trunks.

12. Live animals of all kinds.

13. Goods exported from the German territory for repairs or alterations and afterwards reimported, provided that they were declared at a principal custom-house for reimportation and that they be reimported within nine months from the day of exportation, and that the goods have, owing to the repairs, received no higher value than they originally had when new.

14. Seeds, plants, trees, and the like, intended for cultivation.

15. Used empty packing cases, barrels, sacks, tin and other casings, imported full, on condition of being reexported later.

Similar new packing coverings, on due identification and control of their reexportation, and if the import duties are guaranteed (for the space of one year) in case of their remaining in the territory.

16. Gravestones and ornaments for graves, when not imported for trading purposes.

17. Articles of consumption of all kinds which are consumed at the mess of the government hospital, on due attestation by the doctor.

18. Manures and disinfectants, to be used by planters.

### ITALIAN EAST AFRICA.

#### ERYTHREAN COLONY.

*Tariff of duties and accessory taxes applicable in the custom-house at Massowah, 1898-'99.*

#### FOREIGN GOODS.

No.	Goods.	Unit.	Duties.	
			Libre.	United States equivalents
ART. 1.—Import duties.				
1	Cigars manufactured in imitation of Italian cigars, called Cavour, Virginia, Tuscan, and Neapolitan.	Kilogram .....	7.00	\$1.351
2	Tobacco otherwise manufactured .....	.....do .....	3.00	.579
3	Tobacco in the leaf (except Surati) .....	.....do .....	2.50	.4825
4	Tobacco, Surati (in the leaf and stalks) .....	.....do .....	.75	.1448
5	Wheat .....	Quintal .....	7.50	1.4475
6	Wheat flour .....	.....do .....	10.00	1.93
7	Bran .....	.....do .....	1.00	.193
8	Pearls and precious stones .....	Ad valorem .....	1 p. c.	
9	Gold, manufactured .....	.....do .....	1 p. c.	
10	Watches, gold .....	.....do .....	1 p. c.	
11	Gold, crude (in bars, powder, or scrap) .....	.....do .....	Free.	
12	Silver, crude (in bars, powder, or scrap) .....	.....do .....	Free.	
13	Cotton, raw or manufactured .....	Ad valorem .....	15 p. c.	
14	Silk, raw or manufactured .....	.....do .....	15 p. c.	
15	Sugar .....	.....do .....	20 p. c.	
16	Gum .....	.....do .....	Free.	
17	Mother-of-pearl .....	.....do .....	Free.	
18	Coal .....	.....do .....	Free.	
19	Stones, building, unwrought .....	.....do .....	Free.	
20	Alimentary products destined to marine commissariat .....	.....do .....	Free.	
21	Effects, furniture, books, linen, arms and instruments having been in use, belonging to travelers and imported in a quantity proportionate to their position.	.....do .....	Free.	
22	Goods not specially mentioned .....	Ad valorem .....	8 p. c.	
N. B.—From the nomenclature established in the foregoing tariff it must be concluded that no exemption from import duty is granted to foreign goods destined to the government of the colony.				
Export duties.				
1	Gum .....	Ad valorem .....	1 p. c.	
2	Gold, crude or manufactured .....	.....do .....	1 p. c.	
3	Silver, crude .....	.....do .....	1 p. c.	
4	Pearls and precious stones (provided they be entered in the export manifest) .....	.....do .....	1 p. c.	
5	Coffee, raw a .....	.....do .....	Free.	
6	Mother-of-pearl .....	.....do .....	Free.	
7	Goods cleared on importation .....	.....do .....	Free.	
8	Goods not specially mentioned .....	Ad valorem .....	8 p. c.	
N. B.—From the nomenclature established in the foregoing tariff it must be concluded that no exemption from duty is granted to foreign goods exported for account of the government of the colony.				

a Should coffee on which import duty has been paid be reexported in a quantity exceeding three metrical quintals, the amount of said duty shall be refunded, provided that, on importation, the interested parties declared their intention to reexport the same, and that the discharge and shipment be effected under the surveillance of the customs.

**ART. 2.** The evaluation of goods is established either according to the value attributed to them by the chamber of commerce of the country with the approval of the government of the colony (see Schedule A in the Appendix), according to invoices found to be in good and due form or by appraisement effected by the customs.

A rebate of 10 per cent shall be allowed on the value resulting from the evaluation established in the aforesaid schedule or from the customs appraisement. This rebate shall not apply to goods the estimated value of which is established according to invoices, to those subject to a duty of 1 per cent ad valorem, nor to those of a value inferior to 10 lire.

When the customs are required to fix the value of goods, they shall take for a basis the invoices or the current price lists on the markets of origin, increased by all expenses incurred up to the arrival of the goods at the port of Massowah.

ART. 3. Claims as to the qualification and weight of goods already withdrawn from the custom-house shall not be admitted.

By the qualification of goods dutiable *ad valorem* is meant the quality which should be attributed to them for evaluation.

#### NATIONAL GOODS AND PRODUCTS OF THE COLONY.

ART. 4. National or nationalized goods, within the meaning of the customs law, including those which have enjoyed drawback, are exempt from import duty in the colony if furnished with lead seals of the Italian customs and accompanied by export certificates.

Gypsum, lime, cement, bricks, roofing tiles, hay, and other similar products shall not require lead seals. These articles shall be admitted duty free on presentation of the export certificate, which shall serve as certificate of origin.

The customs collector may, in exceptional cases, admit free of duty goods which are evidently of national origin, even if they do not conform with the above-mentioned requisites.

ART. 5. Products of the entire colony, with the exception of the islands, furnished with certificates of origin, proving their local production, issued by the competent authorities, shall be exempt from duty.

ART. 6. When, for facilitating transportation, cement, charcoal, and other products proceeding from Ghedam and shores in the neighborhood of Massowah, instead of being imported by land are conveyed by sea, these products may, provided no doubt exists as to their origin, be discharged without customs formalities.

ART. 7. National goods and products of the colony consigned to public administrations shall be exempt from customs formalities.

#### SURTAX ON LIQUEURS.

ART. 8. Foreign or national liqueurs imported into Massowah, Assab, and other Erythrean ports shall be liable to a surtax of 15 lire per hectoliter (\$2.895 per 26.417 gallons) when of a strength not exceeding 50° of the centesimal alcoholometer at a temperature of 15.56°.

For every degree in excess of 50° the surtax shall be increased by 15 centesimi (2.895 cents).

This surtax shall not be applicable to fine liqueurs, generally consumed by Europeans, having a market value of more than 3 lire (57.9 cents) per bottle; this exception, however, shall not apply to cognac, absinthe, and mastic.

ART. 9. For the application of the surtax, the quantity in hectoliters of pure spirits contained in casks or barrels shall be deducted from the net weight; this reduction of weight into volume shall be made conformably to Schedule F (omitted).

The net weight is established by deducting from the weight of the receptacle the legal tares allowed in Schedule E (omitted).

The importer as well as the customs may, however, require the application of the real tare, and, in such case, this operation shall consist in emptying and refilling the receptacle, which must be done by the importer and at his expense. The customs must adopt this course whenever, owing to the shape and nature of the receptacle, it appears to them that the real tare is less than that resulting from the above-mentioned schedule of tares.

ART. 10. The verification of the volume of liqueurs and, generally, of sweetened or aromatic spirits must be effected by direct measurement, unless the customs have means of controlling the accuracy of the quantity declared by referring to the original invoices furnished by the importer, to official marks affixed to the receptacles, or by resorting to a test by means of the cadometric method.

ART. 11. The real alcoholic strength of spirits shall be ascertained by means of the official alcoholometer, by deducting the apparent degree from the real degree, at a temperature of 15.56° C., and applying for this purpose Schedule D of corrections (omitted).

In order to ascertain the alcoholic strength of sweetened or aromatic liquids and spirits, a sample must first be distilled by using the official distilling apparatus.

#### CERTIFICATE FEES.

ART. 12. All certificates issued by the customs shall be liable to a fee of 5 centesimi (0.9 of a cent); certificates relating to a collection of duty exceeding 10 lire shall, however, be liable to a charge of 25 centesimi (4.825 cents).

Certificates issued to insure the payment of any balance of customs duties insufficiently collected, certificates relative to the payment of fines and those concerning cash deposits, shall be exempt from the fee in question.



## WAREHOUSE DUES.

ART. 13. For goods which remain in customs warehouses or inclosures for more than five days a storage due will be levied at the rate of 2 centesimi per package and per day. The time of deposit of goods in the custom-house shall, for the purpose of the above-mentioned due, be reckoned from the day of their entry to the day of withdrawal from the customs warehouses or inclosures.

A package exceeding a quintal in weight shall be considered as two or more, at the rate of one package per quintal or fraction of a quintal.

For goods in sacks directed to different persons and forming portion of the same shipment the warehouse due shall begin from the day of separation, according to the several proprietors, if the five days mentioned in the first paragraph of the present article be not sufficient to effect such operation. In this case the customs shall fix the day on which said separation must take place.

## WHARFAGE DUES.

ART. 14. Every package of goods crossing the customs line shall be subject to the following wharfage dues in proportion to the value and weight of the goods:

	Dues.	
	Lire.	United States equivalent.
Packages of a value exceeding 25 lire (\$4.825) .....	0.25	\$0.04825
Packages of a value of 25 lire or less:		
Weighing more than 10 kilograms .....	.15	.02895
Weighing 10 kilograms or less .....	.05	.00965

Trunks, valises, cases, sacks, and bales belonging to travelers, small articles carried by hand, and which can not be considered as goods, shall be exempt from wharfage dues.

Wood shall be liable to the following wharfage dues: Fifteen centesimi per bundle of laths or joists; 25 centesimi per twenty planks, boards, and beams.

Other goods imported in bulk shall be liable to a wharfage due of 25 centesimi per quintal when the value of the quintal exceeds 25 lire, and of 15 centesimi when the goods are of less value.

## REGIE TAX.

ART. 15. Cigars of national manufacture, known under the name of Covour, Virginin, Tuscan, and Neapolitan, shall, on importation into the colony, be liable to a regie tax, the rate of which will be annually fixed according to the contract insuring the monopoly.

No person other than the lessee of the monopoly can import the above-mentioned cigars into the colony.

ART. 16. Refined salt is sold direct by the customs at the rate of 30 lire per quintal (\$5.79 per 220 pounds).

The importation of refined salt by private parties is prohibited.

## TARE ALLOWANCES.

ART. 17. The specific duties applicable to the goods classed under Nos. 1, 2, 3, and 4 of article I are established on real net weight; the goods enumerated in Nos. 5, 6, and 7 of said article are dutiable on gross weight.

All other goods, whatever be the duty applicable thereto, shall pay on the legal net weight, when classed in the hereto annexed Schedule B of tare allowances; in contrary cases, they shall be dutiable or appraised according to gross weight.

## RESTRICTIONS AND PROHIBITIONS ON IMPORTATION.

ART. 18. The importation into the colony of arms, ammunition, explosive substances, and lead in any shape is subject to special permit from the public surety authorities. In default of a permit and if the importation has the character of a commercial shipment, the articles in question, after having been subjected to the customs formalities, shall, until otherwise ordered, be transported under escort to the artillery depots.

ART. 19. The importation of medicinal substances and of compound medicines not approved by the superior board of health is subject to a permit from the sanitary authorities.

The importation of hasheesh (kind of opium) is prohibited.

ART. 20. Goods of which the importation into the colony is prohibited in virtue of special provisions, as well as those considered as noxious to public health by the competent authorities, must, within a period fixed by the sanitary authorities, be destroyed or reexported at the expense of the importer.

ART. 21. In virtue of the provisions of articles 84 and 116 of the sanitary maritime regulations in force, cereals, alimentary products, and beverages which, on their arrival, shall be found damaged, adulterated, or corrupted must be thrown into the sea at a suitable distance from the port or destroyed by fire, at the expense of captains of vessels.

#### GOODS PROHIBITED TO BE EXPORTED.

ART. 22. The exportation of horses, mules, and pack or saddle asses is prohibited, without previous authorization from the governor, or, in case of soldiers, from the commandant of the troops.

#### COLLECTION OF DUTIES.

ART. 23. The customs duties will be levied without regard to the condition of the goods, and they will not be reduced for average, whatever be the cause thereof. The proprietor of averaged goods, however, has the faculty of causing the same to be destroyed, at his expense, under the control of the customs.

#### MODIFICATIONS TO THE TARIFF.

ART. 24. Should the duties established in the present tariff be modified, the goods, as the case may be, shall be dutiable, as follows:

(a) Goods proceeding from abroad and from customs warehouses shall, when declared for consumption and presented to the customs before the new duties take effect, be subject to the régime in force previous to the modification. Goods placed under temporary or direct customs surveillance, as well as those the manifests of which have been deposited, even when still on board the vessel anchored in the port, shall be considered as presented to the customs.

(b) Goods destined to exportation shall be liable to the latest duties in force from the moment when the export bulletin was delivered.

(c) Seized or confiscated goods shall be subject to the duties in force on the day of the sale, or removal of the seizure under bond, or at the moment when the proceedings are concluded.

(d) Goods abandoned, or proceeding from a shipwreck, shall be liable to the duties leviable thereon on the day when put up for sale.

#### APPENDIX.

##### SCHEDULE A.—Integral part of the tariff.

Goods.	Unit.	Value.	
		Lire.	United States equivalent.
<i>Estimated value applied to goods imported into the colony.</i>			
Antimony.....	Kilogram.....	0.40	\$0.0772
Ivory:			
First quality (pieces weighing at least 5 kilograms).....	do.....	28.00	5.404
Second quality (pieces weighing less than 5 kilograms).....	do.....	18.00	3.474
Third quality (chips and waste).....	do.....	8.00	1.544
Asses.....	Head.....	30.00	5.79
Earthnuts (seed).....	Kilogram.....	.26	.0502
Rosebuds.....	do.....	.60	.1158
Butter, Abyssinian.....	do.....	1.60	.3088
Oxen.....	Head.....	60.00	11.54
Camels.....	do.....	130.00	25.09
Young camels.....	do.....	40.00	7.72
Goats.....	do.....	7.00	1.351
Kids.....	do.....	3.00	.579
Coffee, Yemen.....	Kilogram.....	2.50	.4825
Coffee, Abyssinian.....	do.....	1.75	.3378
Silk waste (Indian).....	do.....	30.00	5.79
Silk waste (Egyptian).....	do.....	22.00	4.246
Chick-peas.....	do.....	.15	.0289
Wax, virgin.....	do.....	2.30	.4431
Necklaces of shells.....	do.....	1.50	.2895

## SCHEDULE A.—Integral part of the tariff—Continued.

Goods.	Unit.	Value.	
		Lire.	United States equivalent.
<i>Estimated value applied to goods, etc.—Continued.</i>			
Cordage of vegetable fibers—Hemp .....	Kilogram	1.00	\$0. 193
Cordage of Gursibar fibers .....	do	.40	.0772
Cordage of palm or "sansevieria" .....	do	.25	.0483
Dates:			
First quality, in boxes .....	do	.35	.0676
Second quality, in boxes .....	do	.20	.0386
Third quality ("bassora") .....	do	.15	.0289
Disks of iron, in the rough .....	do	.30	.0579
"Dohon" .....	do	.14	.0270
Durra (sorghum) .....	do	.11	.0230
Herbs, medicinal ("capso") .....	do	.57	.0978
Beans .....	do	.23	.0444
Haricots (indigenous) .....	do	.13	.0251
Cotton yarn:			
Unbleached .....	do	1.50	.2895
Bleached .....	do	3.50	.6755
Dyed .....	do	2.75	.5307
Cloves .....	do	.50	.0965
Veilings of cotton:			
First quality .....	do	3.50	.6755
Second quality .....	do	3.00	.579
Grease, Abyssinian .....	do	.75	.1447
"Helba" (seeds of) .....	do	.52	.0969
Incense .....	do	.20	.0386
Sandalwood .....	do	.80	.1544
Sandalwood, waste of .....	do	.35	.0675
Lentils .....	do	.15	.0289
Molasses .....	do	.75	.1447
Honey .....	do	1.25	.2413
Sheep .....	Head	10.00	1. 93
Mules .....	do	80.00	15. 44
Abyssinian nuts ("Hel Habase") .....	Kilogram	3.00	.579
Olive oil, comestible:			
First quality .....	do	1.50	.2895
Second quality .....	do	.80	.1544
Oils:			
Lubricating .....	do	.45	.0866
Sesame and cocoanut .....	do	.60	.1158
Not specially mentioned .....	do	.65	.1254
Brass in plates or wire .....	do	1.66	.3204
Brass in scrap .....	do	1.24	.2388
Cloth, red:			
First quality .....	Yard	2.00	.386
Second quality .....	do	1.70	.3261
Cloth of other colors, third quality .....	do	1.17	.2258
Oxhides, dried .....	Kilogram	.65	.1254
Hides and skins, Abyssinian .....	do	1.70	.3261
Hides and skins, dyed, except European .....	do	6.00	1. 158
Goat and sheep skins .....	do	.80	.1544
Ostrich feathers:			
White, prepared .....	Gram	.80	.1544
Black, prepared .....	do	.40	.0772
Gray, prepared .....	do	.25	.04825
White, not prepared .....	do	.10	.0193
Black, not prepared .....	do	.04	.00772
Gray, not prepared .....	do	.02	.00396
In boas, white .....	do	.50	.0965
In boas, black .....	do	.20	.0396
In boas, gray .....	do	.15	.0289
Pepper .....	Kilogram	.50	.0965
Red pimento ("berberi") .....	do	.40	.0772
Petroleum, in cases containing two tins .....	Case	7.00	1.351
Copper, old:			
In scrap .....	Kilogram	1.04	.2007
In plates or wire .....	do	1.66	.3204
In manufactures .....	do	2.00	.386
Rice, Indian:			
First quality .....	do	.24	.04732
Second quality .....	do	.18	.03474
Saltpeter .....	do	.25	.04825
Seeds not specially mentioned .....	do	.31	.05983
Senna .....	do	.15	.0289
Sesame seed .....	do	.30	.0579
Alcohol, pure .....	Liter	.40	.0772
Tin in rods .....	Kilogram	2.50	.4825
Mats and sacks of matting .....	do	.25	.04825
Tamarinds in natural state .....	do	.31	.05983

## SCHEDULE A.—Integral part of the tariff—Continued.

Goods.	Unit.	Value.	
		Libs.	United States equivalent.
<i>Estimated value applied to goods, etc.—Continued.</i>			
Tortoise shell .....	Kilogram .....	24.00	\$4. 732
Tortoise-shell waste .....	do .....	5.00	. 965
Tissues of cotton:			
Unbleached .....	do .....	1.92	. 3707
Heavy ("tob"), with colored border of less than 6 cm. ....	do .....	2.50	. 4825
Unbleached, very light ("Mohasem"), with colored border of less than 3 cm. ....	do .....	3.00	. 579
Colored ("melala e fute") .....	do .....	3.80	. 7334
Dyed, strongly sized ("morandi") .....	do .....	2.20	. 4246
Dyed, other ("cammasbuc") .....	do .....	2.70	. 5211
Printed, heavy, strongly sized .....	do .....	5.50	1. 0615
Bleached .....	do .....	3.10	. 5983
Bleached and strongly sized .....	do .....	2.25	. 43425
Bleached, figured or open-worked ("Durla") .....	do .....	4.50	. 8688
Bleached, with border of colored cotton ("Malael-Abled") .....	do .....	3.75	. 72375
Dyed ("Soligan" muslins) .....	do .....	6.00	1. 158
Printed ("magalem" muslins, etc.) .....	do .....	7.00	1. 351
Claws of marine animals ("unghie di pesce") .....	do .....	1.50	. 2395
Claws of marine animals, broken .....	do .....	.65	. 12545
Calves .....	Head .....	25.00	4. 825
Young calves .....	do .....	12.00	2. 816
Sugar:			
Refined, employed in Europe, in loaves or lumps ....	Kilogram .....	.49	. 09457
Other (crystallized, in powder, "melis" in powder crushed) .....	do .....	.40	. 0772
Candy .....	do .....	.60	. 1158
Raw .....	do .....	.35	. 06755
<i>Estimated value applied to goods exported from the colony.</i>			
Silver in bars .....	Gram .....	.12	. 02316
Silver in scrap .....	do .....	.10	. 0193
Wax, virgin .....	Kilogram .....	2.30	. 4439
Gum .....	do .....	.70	. 1351
Gold in bars, powder and scrap .....	Gram .....	3.00	. 579
Oxhides, dried (except fine Indian hides) .....	Kilogram .....	.65	. 12545
Oxhides in brine .....	do .....	.28	. 05404
Goat and sheep skins .....	Each .....	1.00	. 193

N. B.—The export value of other goods is the same as appears in the schedule showing the estimated import value of the goods described therein.

## SCHEDULE B.—Tare allowances.

Kind of package.	Unit.	Tare allowed per package.	Limit in kilograms of the weight of the package serving as unit.
For each package of unbleached cotton tissue:		<i>Per cent.</i>	
Large, hooped with iron .....	Kilogram .....	6	From 180 to 200 kilograms.
Small, hooped with iron .....	do .....	5	Less than 100 kilograms.
For each package of linen, not hooped with iron .....	do .....	2	Do.
For each package of cotton yarn, hooped with iron .....	do .....	6	More than 100 kilograms.
For each package of bleached cotton tissue, hooped with iron .....	do .....	6	Do.
For each bale of veiling:			
Large .....	do .....	23	From 444 to 600 kilograms.
Small .....	do .....	10	From 250 to 350 kilograms.
For each package of skins:			
Packed in matting .....	do .....	3	From 100 to 150 kilograms.
Packed in double packing .....	do .....	8	From 151 to 200 kilograms.
For each package of gum:			
In one mat ("sambili") .....	do .....	4	100 kilograms and above.
In one sack .....	do .....	3	Not exceeding 100 kilograms.
For each package of tobacco ("Surati"):			
Large .....	do .....	10	From 250 to 300 kilograms.
Small .....	do .....	7	From 100 to 150 kilograms.

SCHEDULE B—*Tare allowances*—Continued.

Kind of package.	Unit.	Tare allowed per package.	Limit in kilograms of the weight of the package serving as unit.
		<i>Per cent.</i>	
For each package of uncut tobacco ("Surati").	Kilogram .....	4	From 40 to 50 kilograms.
For each package of white or brown sugar, of pepper, tamarinds, or dates (bales).	.....do .....	6	From 80 to 100 kilograms.
For each package of dates ("Samaran.")	.....do .....	4	From 40 to 60 kilograms.
For each case of sugar:			
Large .....	.....do .....	21	From 100 to 120 kilograms.
Small .....	.....do .....	6	From 50 to 60 kilograms.
For each package of Yemen coffee.	.....do .....	4	From 80 to 100 kilograms.
For each cask of wine or other beverage.	Real net weight.	.....	From 500 to 600 kilograms.
Small .....	.....do .....		250 to 300 kilograms.
For each barrel of wine or other beverage.	.....do .....		200 to 250 kilograms.
Small .....	.....do .....		100 to 150 kilograms.
For each demi-john of brandy:			
In double packing .....	.....do .....		30 to 40 kilograms.
In one basket .....	.....do .....		Do.
For each large receptacle of metal, containing perfumery (if new, the receptacle pays a separate duty.)	Kilogram .....	14	From 40 to 50 kilograms.
For each small receptacle of metal, containing perfumery.	.....do .....	11	From 25 to 30 kilograms.
For each case of soap:			
Large .....	.....do .....	10	From 100 to 150 kilograms.
Small .....	.....do .....	4	From 40 to 50 kilograms.
For each package of resin:			
Large .....	.....do .....	12	From 150 to 200 kilograms.
Small .....	.....do .....	6	From 80 to 100 kilograms.
For each case of oil, honey, or butter, with two tin receptacles, per case.	.....do .....	6	From 40 to 60 kilograms.
For each jar of butter, large or small, the tare is one-third of the quantity, i. e., 33 per cent.			

N. B.—Cereals and comestibles shall be dutiable on gross weight.

## 2. LOURENÇO MARQUEZ.

Articles.	Unit.	Rates of duty.	
		Reis.	United States equivalent.
IMPORT DUTIES.			
Rice.....	Kilogram.....	20	\$0.0216
Sugar.....	do.....	40	.0432
Oils, of any quality.....	Liter.....	50	.0540
Dried codfish.....	Ad valorem.....	5 p. c.	
Potatoes and onions.....	Kilogram.....	20	.0216
Ship biscuits.....	do.....	20	.0216
Biscuits (fancy).....	do.....	100	.1080
Fermented liquors:			
(a) Beer, cider, and others not mentioned.....	Liter.....	70	.0756
(b) Ordinary wines or liquors, vinegars:			
In casks.....	do.....	90	.0972
In bottles.....	do.....	110	.1188
(c) Sparkling wines.....	do.....	230	.2484
Ordinary wines of Portuguese origin only.....	Decaliter.....	10	.0108
Alcohol, not exceeding 24° cartier.....	Liter.....	170	.1836
Alcohol, above 24° cartier.....	do.....	450	.4860
Spirits, such as brandy, whisky, gin, etc.....	do.....	375	.4050
Coffee.....	Kilogram.....	20	.0216
Boots, good quality.....	Pair.....	1,000	1.0800
Boots, common quality.....	do.....	500	.5400
Sacking, sacks, etc.....	Ad valorem.....	3 p. c.	
Preserved meats, in barrels.....	Kilogram.....	100	.1080
Preserved meats, in tins.....	Ad valorem.....	5 p. c.	
Cartridges.....	do.....	10 p. c.	
Tea.....	Kilogram.....	800	.8640
Hats and caps.....	Ad valorem.....	5 p. c.	

## 2. Lourenço Marquez—Continued.

Articles.	Unit.	Rate of duty.	
		Reis.	United States equivalent.
IMPORT DUTIES—continued.			
Umbrellas and sunshades, silk .....	Each .....	500	\$0.5400
Umbrellas and sunshades of any other quality .....	do .....	400	.4320
Beads .....	Kilogram .....	100	.1080
Looking-glasses .....	do .....	200	.2160
Preserved goods .....	Ad valorem .....	3 p. c.	
Shovels (Kaffir) .....	Each .....	100	.1080
Shovels, other qualities .....	Ad valorem .....	3 p. c.	
Guns, any quality .....	Each .....	4,500	4.8600
Uniforms .....	do .....	2,250	2.4300
Flour .....	Kilogram .....	20	.0216
Mealie flour .....	do .....	100	.1080
Vegetables, dried and preserved .....	do .....	100	.1080
Fruits, dried and preserved .....	do .....	100	.1080
Sailcloth, ropes, etc. ....	Ad valorem .....	3 p. c.	
Earthenware .....	do .....	5 p. c.	
Butter, cows', in tins up to 1 kilogram .....	Kilogram .....	100	.1080
Margarine, etc., of more than 1 kilogram .....	do .....	200	.2160
Lard .....	do .....	100	.1080
Medicines .....	Ad valorem .....	5 p. c.	
Mealies .....	do .....	5 p. c.	
Petroleum .....	do .....	5 p. c.	
Matches .....	Kilogram .....	200	.2160
Pistols and revolvers .....	Each .....	1,000	1.0800
Soap, common .....	Kilogram .....	100	.1080
Soap, tablets, and perfumery .....	Ad valorem .....	10 p. c.	
Sardines and other tinned fish .....	Kilogram .....	100	.1080
Tobacco, leaf:			
National .....	do .....	25	.0270
Made up in cigars .....	do .....	150	.1620
Any other way .....	do .....	100	.1080
Tobacco, foreign leaf .....	do .....	1,800	1.9440
Made up any way .....	do .....	3,600	3.8880
Cotton goods, any quality:			
Raw or bleached .....	do .....	200	.2160
Colored or printed .....	do .....	350	.3780
Wheat .....	Ad valorem .....	5 p. c.	
Candles .....	Kilogram .....	70	.0756
Sheet glass and common glassware .....	Ad valorem .....	3 p. c.	
Manufactured, not specified .....	do .....	5 p. c.	
All other goods .....	do .....	3 p. c.	
TRANSIT DUTIES.			
Flour, live stock, fresh fruits, machinery, mineral water, and goods free of import duty .....		Free.	
All other goods (freight and charges included) .....	Ad valorem .....	3 p. c.	
EXPORT DUTIES.			
Ground nuts, grain, and other oil producing substances except gergelim—poles, boards, and planks not otherwise specified (for a foreign port) .....	Ad valorem .....	2 p. c.	
Gergelim, calumba, gums (except copal), furs and skins, native tobacco (for a foreign port) .....	do .....	4 p. c.	
Rubber, round pepper, rhinocerus tusks, hippopotamus teeth, and turtle (for a foreign port) .....	do .....	8 p. c.	
Cowries and other shells, wax, and ebony (for a foreign port) .....	do .....	5 p. c.	
Cloves and Ivory (for a foreign port) .....	do .....	10 p. c.	
Gum copal, pearls, and other precious stones .....	do .....	6 p. c.	
All other articles .....	do .....	2 p. c.	

W. CHALMERS BARKER,  
Acting Vice-Consul.

LOURENÇO MARQUEZ, October 6, 1897.<sup>1</sup>

<sup>1</sup> Corrected to April, 1900.

## AUSTRALASIA.

## NEW SOUTH WALES.

It is claimed that what Americans call the "tariff law" in New South Wales is the most concise and comprehensive tariff law extant, and that Sydney is by far the freest of all the great commercial ports on the globe.

On January 1, 1896, all ad valorem duties were abolished and the dutiable list was limited to stimulants and narcotics and twenty-five other articles. On the 30th of June of the same year, the duties on sixteen of the twenty-five ceased; while on the other nine, the duties were to be abolished by a sliding scale before 1900.

The following is the full text of the "permanent tariff" schedule of 1896, in operation from its passage until the recent change of 1898, as fully noted under proper head:

Articles.	Unit.	Rate.	
		English currency.	United States equivalent.
<b>Spirits:</b>		<i>s. d.</i>	
On all kinds of spirits and spirituous compounds imported and not otherwise enumerated.	Per proof gallon .....	14 0	\$3.41
No allowance beyond 16-5 shall be made for the underproof of any spirit of a less strength than 16-5 underproof.			
Case spirits—			
Contents of 2, 3, 4, or 5 gallons shall be charged—			
2 gallons and under as 2 gallons.			
Over 2 gallons and not exceeding 3 as 3 gallons.			
Over 3 gallons and not exceeding 4 as 4 gallons.			
Over 4 gallons and not exceeding 5 as 5 gallons.			
Bitters, essences, fluid extracts, sarsaparilla, tinctures, infusions, and toilet preparations containing—			
Not more than 25 per cent of proof spirit .....	Per gallon .....	3 6	85
Not more than 50 per cent of proof spirit .....	.....do .....	7 0	1.70
Not more than 75 per cent of proof spirit .....	.....do .....	10 6	2.55
If containing more than 75 per cent of proof spirit.	.....do .....	14 0	3.41
If containing spirit overproof, to be charged as spirituous compounds.	Per proof gallon .....	14 0	3.41
Methylated spirits .....	Per gallon .....	0 1	.02
Perfumed spirits, perfumed waters, Florida water, and bay rum.	Per liquid gallon .....	20 0	4.86
<b>Wines:</b>			
Sparkling (for 6 reputed quarts or 12 reputed pints) ..		10 0	2.43
Other kinds .....		5 0	1.22
<b>Beer, ale, porter, spruce or other beer, cider, and perry:</b>			
In wood or jar .....	Per gallon .....	0 6	.12
In bottle .....	.....do .....	0 9	.18
For 6 reputed quarts or 12 reputed pints	.....do .....	0 9	.18
<b>Tobacco:</b>			
Delivered from ship's side or from a custom-house bond for home consumption, manufactured, unmanufactured, and snuff.	Per pound .....	3 0	.73
Unmanufactured entered to be manufactured in the colony at the time of a removal from a customs bond or from an importing ship to any licensed tobacco factory for manufacturing purposes only into tobacco, cigars, and cigarettes.	.....do .....	1 0	.24
Sheep wash .....	.....do .....	0 3	.06
Cigars and cigarettes (including wrappers in latter case).	.....do .....	6 0	1.46
Opium and any preparations thereof	.....do .....	20 0	4.86
<i>Diminishing duties.</i>			
Candles, per pound or reputed package of that weight, and so in proportion for any such weight, night lights, and tapers.		0 1	.02
From July 1, 1897 .....	Per pound .....	0 0	.01
From July 1, 1899 .....	.....do .....	Free.	

## Permanent tariff schedule of 1896—Continued.

Articles.	Unit.	Rate.	
		English currency.	United States equivalent.
<i>Diminishing duties—Continued.</i>			
Oil (kerosene, naphtha, and gasoline).....	Per gallon .....	s. d. 0 6	\$0.12
From July 1, 1896.....	do.....	0 3	.06
From July 1, 1897.....	do.....	Free.	
Oils, except linseed oil (raw or boiled).....	Per gallon .....	0 6	.12
Fish and seal oils, black-whale, cocoanut, sperm, palm, and essential oils:			
From July 1, 1896.....	do.....	0 6	.12
From July 1, 1897.....	do.....	0 3	.06
Sugar, refined.....	Per cwt.....	6 8	1.63
From July 1, 1897.....	do.....	5 4	1.36
From July 1, 1898.....	do.....	4 0	.98
From July 1, 1899.....	do.....	2 8	.65
From July 1, 1900.....	do.....	1 4	.33
From July 1, 1901.....	do.....	Free.	
Sugar, raw, and solid glucose.....	Per cwt.....	5 0	1.22
From July 1, 1897.....	do.....	4 0	.98
From July 1, 1898.....	do.....	3 0	.73
From July 1, 1899.....	do.....	2 0	.49
From July 1, 1900.....	do.....	1 0	.25
From July 1, 1901.....	do.....	Free.	
Molasses and treacle, glucose, liquid and sirup.....	Per cwt.....	3 4	.82
From July 1, 1897.....	do.....	2 8	.65
From July 1, 1898.....	do.....	* 2 0	.49
From July 1, 1899.....	do.....	1 4	.33
From July 1, 1900.....	do.....	0 8	.16
From July 1, 1901.....	do.....	Free.	
Biscuits.....	Per pound .....	0 1	.02
From July 1, 1898.....	do.....	* 0 0½	.01
From July 1, 1900.....	do.....	Free.	
Confectionery (including cakes, comfits, licorice paste, lozenges of all kinds, cocoanut in sugar, sugar candy, succades, and sweetmeats).	do.....	0 2	.04
From July 1, 1898.....	do.....	0 1	.02
From July 1, 1900.....	do.....	Free.	
Fruits (dried, candied, and prunes, exclusive of dates).....	Per pound .....	0 2	.04
From July 1, 1898.....	do.....	* 0 1	.02
From July 1, 1900.....	do.....	Free.	
Jams and jellies, per pound or reputed package of that weight, and so in proportion for any such weight.	Per pound .....	0 1	.02
From July 1, 1898.....	do.....	* 0 0½	.01
From July 1, 1900.....	do.....	Free.	
Preserves and canned fruits (boiled, peeled, drained, or dried).	Per pound .....	0 1	.02
From July 1, 1898.....	do.....	* 0 0½	.01
From July 1, 1900.....	do.....	Free.	

NOTE.—The \* indicates the present duty, as retained by paragraph 3 of law of 1898.

## REVISED TARIFF LAW OF 1898.

Owing to an insufficient revenue to meet a necessarily increased expenditure, there was a revision of the tariff by the last Parliament, the act going into operation from its passage, November 3, 1898.

The total schedule of the new duties is as follows:

	Pence.
Tea.....	per pound.. 1= \$0.02
Fruits (dried, candied, or prunes, exclusive of dates), in lieu of the duty of 1 pence per pound, now chargeable.....	per pound.. 2= .04

The following three paragraphs cover the entire changes, other than the new schedule last above quoted:

(1) The import duties of customs mentioned in the schedule to this act shall be levied and collected upon all goods therein mentioned on their importation and upon all such goods in bond: *Provided*, That all goods imported for the supply of Her Majesty's service shall be exempt from such import duties.

(2) All contracts made on or before the 3d day of November, 1898, for the sale or delivery otherwise than in bond of any goods the duty on which is newly imposed or is increased by this act, shall be subject to an increase in the contract price of



such goods corresponding in rate and amount with the duty so imposed or with such increase of duty, as the case may be.

(3) The duties of customs imposed by the customs-duties act of 1895 on sugar, raw and refined, and glucose, solid, upon molasses and treacle, glucose, liquid and sirup, upon biscuits, confectionery (including cakes, comfits, licorice, and sweetmeats), jams and jellies, preserves and canned fruits, boiled, peeled, drained, or dried, shall cease to be diminishing duties and shall be collected, levied, and paid as part of the permanent customs tariff at the rates in force at the commencement of this act.

It will be observed in the third paragraph that the duties in the 1896 act proposed to be removed by the sliding scale are retained at the rate in force at the date of the latter act—November 3, 1898.

GEO. W. BELL, *Consul*.

SYDNEY, *January 3, 1899.*

#### CUSTOMS REGULATIONS.

##### A.

##### *Disputes between importers and officers of customs.*

20. If any dispute shall arise as to the proper rate of duty payable in respect of any goods, the importer thereof shall deposit in the hands of the collector the amount of duty demanded by him, and the same shall be deemed to be the duty authorized by law, unless an action shall be brought in the supreme court by the importer against the collector within thirty days following to try the question whether any and what amount of duty is payable upon such goods. And on payment of the said deposit, and passing the required entry, the said goods shall be forthwith delivered to the importer: *Provided, always*, That the importer shall have the option of submitting a written statement of the matter in dispute to the board of commissioners hereinafter provided for their decision in lieu of bringing the said action. And the said commissioners shall thereupon have authority to inquire into and determine the matter in the manner hereinafter provided.

21. In case no such action shall be brought, or submission made within the time hereinbefore limited for that purpose, such deposit shall be applied to the use of Her Majesty as if the same had been originally paid as the legal and undisputed duty on such goods. But in case such action shall be so brought, or the matter in dispute be submitted to the commissioners for decision as last provided, and it shall thereupon be finally determined that the duty so demanded and deposited was either excessive or that none was payable, then the difference in amount, or the whole sum deposited (as the case may be), shall forthwith be returned to the importer with interest thereon, after the rate of £5 per cent per annum during the period of deposit, and such payment shall be accepted by him in satisfaction of all damages and expenses, except costs of suit. And the party succeeding in an action shall be entitled to have his cost taxed as between party and party, and the same shall be recoverable as in an ordinary action in such court: *Provided*, That if the verdict shall be given against the collector, the costs so taxed shall be paid out of the consolidated revenue.

22. If any dispute shall arise between any masters or owners of ships, importers or exporters of goods, or their agents and any officer of customs with reference to the seizure or detention of any ship or goods, or to any breach of or noncompliance with the laws or regulations relating to the customs, it shall be lawful for the commissioners to hear and determine such dispute and to adjudge the penalties herein provided in that behalf. And the governor may wholly remit or mitigate any penalty or forfeiture so adjudged.

##### *The prohibition of certain goods.*

31. If any goods specified in the following list of prohibitions shall be imported or be found on board any ship except for the purpose of transshipment or exportation, the same shall be forfeited, and may be destroyed or otherwise disposed of as the colonial treasurer may direct:

##### "LIST OF GOODS ABSOLUTELY PROHIBITED TO BE IMPORTED.

"Counterfeit coin or false money purporting to be sterling coin of the realm, and not being of the established standard in weight or fineness.

"Indecent or obscene books, paintings, drawings, cards, engravings, photographs, prints, or other indecent or obscene productions, or articles.

"Spirits (not being perfumed or medicinal spirits), in ships under 40 tons register, and (unless bottled) in casks or other vessels containing less than 12 gallons of liquid measurement, and not duly reported as being part of the cargo or stores of the importing ship.

"Snuff or tobacco, in ships under 40 tons register, and in packages, each containing less than 25 pounds net weight, or containing any other goods.

"Cigars or cigarettes, in ships under 40 tons register, or in outer packages, containing less than 30 pounds net weight or less than 5,000 in number, each, or containing any other goods.

"Opium (except when made up in the form of chemists' drugs) in ships under 40 tons register and in packages each containing less than thirty pounds net weight or containing any other goods.

"Infected cattle, sheep, or other animals, and hides, skins, horns, hoofs, or any other part of cattle or other animals which the governor may by proclamation prohibit in order to prevent the spreading of any contagious disease."

Provided, always, that the above restrictions on tonnage shall not extend to the importation of any such goods by the river Murray by ships or boats of any less size, if due notice of such goods being thus imported shall be given by the importer to the collector.

32. The importation of arms, ammunition, gunpowder, and other explosives may be prohibited by proclamation or order of the governor whenever deemed expedient.

*The arrival and unloading of ships from abroad.*

33. If upon the first levying or repealing of any duty, or the first permitting or prohibiting of any importation, or at any other period, or for any of the purposes of this or any act relating to the customs, it shall become necessary to determine the precise time of the importation of any goods, or the arrival of any ship, such time shall be deemed to be that at which the ship importing such goods shall have received a pilot on board for the purpose of entering, or have actually entered the port, or on the river Murray, shall have taken her departure from her last port of call in Victoria, or have crossed the one hundred and forty-first meridian of East longitude, being the dividing or boundary line between South Australia and this colony.

34. If any ship coming into any port or place within the colony shall not come as quickly up to the proper place of mooring or unloading as the regulations and the nature of the port or wind will admit, or shall not bring to at the stations duly appointed for the boarding of ships by the officers of customs, or if after arrival at such place such ship shall remove, except directly to some other proper place of mooring or unloading, without the sanction of the proper officer of the customs, or if the master of any ship on board of which any officer is stationed shall refuse to provide such officer with sleeping accommodation or sufficient room under the deck for his bed or hammock, the master of such ship shall forfeit a sum not exceeding £20.

35. The proper officer of the customs may board any ship arriving at any port in the colony and stay on board until all the goods shall be duly discharged, and shall have free access to every part of the ship, with authority to fasten down hatchways and to secure any storeroom, cabin, or place, and to mark any goods before landing, and to lock up, seal, mark, or otherwise secure any goods on board such ship. And if any storeroom, cabin, or place, or any trunk, box, chest, or package of any kind be locked or otherwise fastened, and the same shall not be opened on demand, such officer, if he be above the rank of a tide waiter, may cause the same to be forcibly opened, and if any dutiable goods be found concealed therein, or on board any ship, they shall be forfeited.

36. If such proper officer shall place any lock, mark, or seal upon any hatchway, goods, or ship's stores, or any package on board, and such lock, mark, or seal be opened, altered, or broken, by anyone without authority, or if any goods or ship's stores be secretly conveyed away, or if the hatchways after having been fastened down, or any storeroom, cabin, or place, after having been secured by the officer, be opened, the master of such ship for every such offense in respect to goods shall forfeit a sum not exceeding £100 nor less than £10, and for every such offense in respect to ship's stores shall forfeit a sum not exceeding £50.

*Report of ship and entry of cargo from abroad.*

37. The master of every ship, whether laden or in ballast, shall, within twenty-four hours after arrival from abroad at any port in the colony, and before breaking bulk, except in the case of steamers hereinafter provided for, and except when bulk may be broken under the provisions of the "gunpowder and explosive consolidation act of 1876," or of any acts subjecting ships to quarantine, make due report of such

ship in the appointed form of the several particulars indicated or required thereby; and if the cargo shall have been laden at more than one place, shall state the names of those places where the same were laden respectively. And if the master shall neglect to make such report as above required, or if any of the particulars therein contained be false, he shall forfeit a sum not exceeding £100.

38. Steamships employed in the Intercolonial and South Sea Island trades may be permitted to report subject to the provisions and penalties of the preceding clause, either by the master or by the owner, or by an agent.

39. Goods not duly reported may be detained by any officer of customs until explanation be made to the satisfaction of the collector, and such goods may in the meantime be taken at the expense of the master to any warehouse. And in case it shall appear to the collector that such omission was made with intent to defraud the revenue, the master of the ship in which they shall have been imported shall forfeit a sum not exceeding £100, and if such omission shall appear to the collector to have been made with the knowledge or connivance of the owner of the goods, such goods shall be forfeited without affecting the master's liability to the before-mentioned penalty.

40. The master of every such ship arriving from abroad, or, in the case of steamships employed in the Intercolonial or South Sea Island trade, the owner or agent thereof, shall at the time of making such report deliver to the collector on demand the following papers, viz: The clearance from the last port of departure, the shipping bills or cockets and store lists, the certificate of registry, the list of passengers on board, and the manifest of the cargo of such ship, with as many copies thereof as may be required, and also the bill of lading or a copy thereof for every part of the cargo on board. And shall answer all such questions relating to the ship, cargo, crew, and voyage as shall be put to him by the collector; and in case of refusal to answer any such questions truly, or to produce any such documents as herein mentioned, or in case any such shall be false, or if after the arrival of the ship within 4 leagues of the coast any part of the cargo be unshipped (unless authorized by any law in force as hereinbefore provided), the master, or owner, or agent aforesaid in every such case shall forfeit a sum not exceeding £100.

41. The commanding officer of any ship of war having on board any goods laden abroad for delivery in New South Wales shall, on arrival at any port in the colony and before any part of such goods be taken out of such ship, sign and deliver to the collector a report stating to the best of his knowledge the contents and quantity of every package of such goods and the marks and numbers thereon and the names of the respective shippers and consignees of the same.

42. Whenever a ship shall be wrecked or cast ashore upon any part of the coast of New South Wales, the master thereof, if landed in the colony, shall, upon being so required by the collector, make a report of such ship and cargo so far as it may be practicable, and in case of default in making such report he shall forfeit a sum not exceeding £20.

43. The governor may make rules and regulations or may relax, alter, or suspend the operation of any of the provisions of this act for the report, entry, and clearance of ships and goods on the river Murray to meet the circumstances of the trade on that river, and may by proclamation, to be published in the Gazette, exempt any ports or places on the said river or on any boundary line or border of the colony from the operation of this act or any specified part thereof.

#### *Transshipment of goods.*

44. Goods imported by any ship and intended for exportation may be passed to the exporting ship by a transshipment entry in the form appointed, and such goods may be thereupon taken by licensed boat or dray to such ship without examination, provided a bond, as hereinafter provided in the case of the exportation of warehoused goods, be executed.

45. Goods imported by any ship and intended for any other port in the colony may be transhipped to a coasting vessel without examination, provided there be a customs officer authorized to collect duties at such port and provided a bond be executed as in the case hereinafter provided with regard to warehoused goods sent coastwise.

#### *Time for entry and landing of goods after arrival of ship.*

46. Except as hereinafter provided for, no goods except live animals, fresh meat, fish, fruit, vegetables, coin, and bullion (all of which may be landed before report or entry) shall be unshipped or landed from any ship without the authority of the collector on Sundays or the holidays defined by section 7 of this act, or on Saturdays after the hour of noon, or on any day beyond the appointed hours. Nor shall any goods be unshipped or landed unless in the presence or with the authority of

the proper officer of the customs, nor be landed except at some legal or sufferance wharf or other place duly appointed for the landing of goods, nor shall any such goods after having been unshipped or put into any boat to be landed be transhipped or removed into any other boat previously to their being landed without the permission of the proper officer of the customs. And when any goods shall be unshipped from any importing ship for the purpose of being landed after due entry thereof, such goods shall be forthwith landed at the wharf or other place at which the same are intended to be landed, and if any such goods shall be so unshipped, landed, transhipped or removed contrary hereto, such goods, together with the boat employed in removing the same, shall be forfeited.

47. The importer of goods shall make entry thereof before the expiration of the time hereinafter respectively prescribed after the date of the report of the ship importing the same, viz:

(1) For goods imported in any ship from any port in Queensland, Victoria, South Australia, Tasmania, Western Australia, New Zealand, or the South Sea Islands, twelve hours.

(2) For goods imported in any ship from any port other than the said ports, twenty-four hours.

And the above computation of time shall be exclusive of Sundays and the holidays as defined by section 7 of this act, and of any days during which the ship and goods may have been subject to quarantine. And the bill of entry of any goods when signed by the collector or proper officer shall be transmitted to the proper officer and be his warrant for the delivery of the goods therein mentioned.

48. The collector may in special cases grant permits to enable ships to be discharged previously to the report thereof or to the passing of entries for the cargo. But goods thus discharged, whether dutiable or not, shall be placed by the master or owner of such ship under charge of a wharfinger or warehouse keeper approved by the collector, who shall, at the expense of the master or owner of such ship, take proper measures to protect the cargo. And such goods shall not be delivered by such wharfinger or warehouse keeper until due entries for the same are passed.

49. If the importer shall not within the time prescribed in section 47 make entry of such goods, the master, owner, or agent of such ship may on the expiration of such period make an imperfect or provisional entry and land the goods subject to the conditions following, that is to say—

(1) If a time for the delivery of the goods is expressed in the charter party (if any), then at any time after the time so expressed.

(2) If any wharf or warehouse be named in such charter party for the landing or reception of the goods, they shall be landed and placed accordingly, otherwise they may be landed and placed on any legal or sufferance wharf and in any warehouse. And such goods shall not be delivered by the wharfinger or warehouse keeper until due entries for the same are passed and all warehouse or other charges relating to such warehousing are paid.

(3) At any time before the goods are actually landed the importer shall have the preferential right of making the entry and landing the same.

(4) If any goods are landed for the purpose of assorting them or otherwise at the wharf where the ship is discharging and the importer at the time of such landing has made entry of the same and demands their delivery, such goods shall be assorted and be delivered to him within twenty-four hours and the expense of such landing and assortment shall be borne by the shipowner.

(5) If at any time before the goods are landed or unshipped the importer has made entry for the landing and warehousing thereof at any other wharf or for the transshipment thereof than where the ship is discharging and shall demand the delivery, the master or owner shall thereupon at once make such delivery into any vessel, barge, or lighter, duly licensed by the collector, without landing them on such wharf, or state the time at which the goods can be delivered, otherwise the master or owner before landing or unshipping such goods shall give to the importer or to any warehouse keeper named by him twelve hours' notice in writing that the goods are ready for delivery, and the master or owner shall, if he lands or unships the same without giving such notice, do so at his own risk and expense.

50. If any such goods shall not be claimed, and perfect entry made within six months after being so landed, such goods may be sold by the collector subject to any duty thereon and the proceeds of sale applied first to the payment of freight and charges, including warehouse rent, and any surplus shall be paid to the importer of the goods on his application for the same, subject to the satisfaction of any lien thereon, as in the next succeeding section provided. But if any goods so landed shall be of such an explosive or perishable nature as, in the opinion of the collector, to render their immediate sale desirable they may be sold by him forthwith.

51. If at the time when any goods are thus landed from any ship and placed in the custody of any wharfinger or warehouse keeper the shipowner gives to him notice in writing that the goods are to remain subject to a lien for freight or other charges

payable to the shipowner to an amount therein mentioned, the wharfinger or warehouse keeper shall retain such goods until due entries are made and until the lien is discharged as hereinafter mentioned, otherwise he shall make good to the shipowner any loss to him thereby occasioned.

52. If a written authority for the delivery of the goods, or a receipt for the amount claimed, or a release for such freight and charges signed by the shipowner or his known agent be shown, and a copy of such document at the same time be delivered to the wharfinger or warehouse keeper, or if the importer shall deposit in his hands the sum so claimed by the shipowner, or if a decision of any competent court be given declaring that no such lien exists, or if a sale be made of the goods as hereinafter provided, the said lien shall be discharged.

53. If such deposit be so made and the person making the same does not within fifteen days after making it give to the wharfinger or warehouse keeper notice in writing to retain it, either stating therein the sum which he admits to be due to the shipowner or that he denies any sum to be payable, as the case may be, the wharfinger or warehouse keeper may at the expiration of such fifteen days pay the sum deposited to the shipowner, and shall thereupon be discharged from all liability in respect thereof.

54. If the importer or person making such deposit shall, during the fifteen days in the next preceding section mentioned, give notice in writing to the wharfinger or warehouse keeper to retain the same, he shall immediately inform the shipowner or his known agent of such notice, and shall pay or tender to him out of the sum deposited the sum, if any, admitted by such notice to be payable and shall retain the balance, or, if no sum is admitted to be payable, he shall retain the whole sum deposited for thirty days from the date of the said notice. And at the expiration of such thirty days (unless legal proceedings have been taken in the meantime by the shipowner against the importer to recover the said balance or whole sum, or otherwise, for the settlement of the matters in difference between them concerning such freight or other charges, and a written notice of such proceedings has been served on the wharfinger or warehouse keeper) he shall pay the said balance or whole sum, as the case may be, to the importer, and shall thereupon be discharged from all liability in respect thereof.

55. If such lien be not discharged by any of the means hereinbefore provided, or otherwise, and no deposit be made as hereinbefore provided, the wharfinger or warehouse keeper shall, if required by the shipowner, at the expiration of six months from the date when the goods were first placed in his custody (or if the goods be of a perishable nature at such earlier period as such shipowner thinks fit), sell by public auction, with the sanction of the collector but subject to the customs duties, rates or charges payable thereon, the whole or so much of the said goods as may be necessary to satisfy the following charges, and which he shall, out of the proceeds, pay in the order next mentioned, that is to say—

(1) The expenses of the sale.

(2) The several charges due to the wharfinger or warehouse keeper, as the case may be, subject to any agreement made between either and the shipowner as to the priority of their respective charges and according to which agreement the payment shall be made.

(3) The freight and charges due to the shipowner.

And the surplus, if any, shall be paid to the importer of the goods.

56. Before making such sale the wharfinger or warehouse keeper shall give notice thereof, by an advertisement in the Gazette and in one other newspaper circulating in the neighborhood, of the intended place of sale. And shall also send a notice thereof in a letter by the post to the importer of the goods if his name and address shall be known to him, but the nontransmission of such notice shall not in any manner invalidate the sale or the title of any purchaser.

57. Whenever goods are placed in the custody of a wharfinger or warehouse keeper under the provisions of this act he shall be entitled to charge rent for the same according to the rates which may be fixed by the colonial treasurer as provided by section 13, and he shall have authority, from time to time, to do all things necessary in his opinion for the proper custody and preservation of the goods at the expense of the importer and shall have a lien upon the goods for the said rent and expenses. But shall not deliver such goods until perfect entry thereof be made or the sanction of the collector be otherwise given.

58. No wharfinger or warehouse keeper shall be compelled to take charge of any goods which he would not be liable to take charge of if this act had not been passed, nor shall he be bound to inquire into the validity of any lien claimed by any shipowner.

59. Whenever any goods imported in any ship shall not be discharged or landed within fourteen days after the arrival of such ship (exclusive of Sundays and holidays, as defined by section seven of this act), or such further time as the collector or the colonial treasurer may allow, such ship shall be detained by the proper officer

until all expenses of watching or guarding such goods beyond such fourteen days, or such further time (if any) allowed as aforesaid, not exceeding 40 shillings per diem, be paid.

60. Nothing in this act contained shall be deemed to interfere with the provisions of the "Gunpowder and explosive consolidation act of 1876," or of any act enabling persons to expedite the discharge of ships, in the loading or delivery of goods, or to deprive shipowners, wharfingers, or warehouse keepers of any legal rights or remedies whatsoever, to which, but for the passing of this act, they would be entitled.

#### *Entry of dutiable goods.*

61. On the landing of any goods liable to duties of customs, and intended to be delivered for home consumption, the importer, or his agent, shall within the respective times in that behalf appointed, and before delivery is taken of such goods, make entry thereof by delivering to the collector a bill of entry in the form appointed, containing the several particulars of such goods thereby indicated or required.

62. The importer or his agent shall at the time of making such entry pay the proper duties payable upon the goods mentioned in such bill of entry to the collector or officer authorized to receive the same. And such bill of entry, when signed by the collector or officer, shall be transmitted to the landing waiter and be his warrant for the landing and delivery of such goods.

#### *Entry for the warehouse.*

63. The importer of any goods intended to be warehoused without payment of duty on the first entry thereof shall deliver to the collector a bill of entry of such goods in the form appointed, designating the proposed warehouse and the name of the person for whom they are to be so warehoused, and such bill of entry, when signed by the collector, shall be transmitted to the proper officer of customs and be the warrant for the due warehousing of such goods. Provided always, that if after any goods shall have been so entered and landed, but not actually deposited in the warehouse, the importer shall further duly enter the same, or any part thereof, for home use or exportation, the same may be delivered and taken accordingly.

64. An officer of customs, duly authorized in that behalf, may at any time open and examine any packages of goods while in a warehouse or on board ship and intended to be landed. And if any package entered for duty shall be found to contain goods not mentioned in the entry or invoice, or if any goods shall be found which do not correspond with the description thereof in the entry or invoice, and if such omission or noncorrespondence shall appear to the collector to have been made for the purpose of avoiding the payment of any part of the duty on such goods, all the packages and goods included, or pretended to be included, or which ought to have been included in such invoice or entry shall be forfeited.

#### *Entry by bill of sight.*

65. If the importer of any goods be unable from want of full information to make a perfect entry thereof he may, on subscribing a declaration to that effect before the collector, make an entry by bill of sight for such goods in the form appointed, containing the several particulars indicated or required thereby.

66. Such entry by bill of sight, upon delivery to the collector, and being signed by him, shall be the warrant for landing such goods to be examined by the importer in the presence of the proper officer, and the importer shall within three days after the landing thereof, and before the same shall be delivered, make a perfect entry thereof by indorsing upon such bill of sight such particulars as are hereinbefore provided for making entry of goods, but no goods entered by bill of sight shall be delivered until such perfect entry is made and the duties (if any) paid thereon, unless the importer shall have deposited with the proper officer a sum sufficient to cover the duties payable thereon.

67. If perfect entry of any goods landed by bill of sight as aforesaid be not made within three days after the landing thereof, such goods shall be taken to the nearest or other warehouse by the officers of the customs, and if the importer shall not within one month after such landing (or within such further period as the collector shall in his discretion allow) make a perfect entry of such goods and pay the charges of removal and of warehouse rent, such goods shall be sold subject to such duty as may be payable thereon, or for exportation, and the overplus (if any), after payment of such charges, shall be paid to the importer thereof.

#### *Entries generally.*

68. If any package shall have been landed in pursuance of any entry and any goods liable to duty shall be found in such package concealed in any way, or packed to

deceive the officers, such package and the contents thereof shall be forfeited. And if any goods be taken or delivered either out of a ship or warehouse without having been duly entered the same shall be forfeited, but no entry shall be required in respect of passengers' baggage, which may be examined, landed, and delivered under such regulations as the collector may direct, yet if any prohibited or dutiable goods shall be found concealed therein either before or after landing, such goods, together with the other contents of the package containing the same, shall be forfeited. Provided always, that the collector may permit the owner of any such baggage containing any dutiable goods to take out a baggage sufferance for landing the same, and the duty may be paid thereon, although such goods may not be in the quantities or packages which may be legally required when imported as merchandise.

69. The collector may permit any surplus ship's stores, not being by him deemed excessive, to be entered for private use subject to the same duties, rules, and regulations as the like sort of goods would be subject to on importation as merchandise, or permit the master, owner, purser, or other officer or passenger of such ship, to whom any surplus stores belong, to enter and warehouse the same for future use as ship's stores, although such stores can not legally be imported as merchandise, or permit the said master to victual the crew remaining on board (if any) out of such surplus stores without payment of duty.

70. Whenever anyone assuming to be authorized shall make application to an officer of the customs to pass entries or transact any other business on behalf of any person such officer may require the applicant to produce a written authority from such person and may refuse to transact the business without such authority.

71. The officer of customs may, on the entry of any goods or at any time afterwards, take samples of such goods for examination or for ascertaining the duties payable on such goods or for such other purpose as the collector may deem necessary, and such samples shall be disposed of and accounted for in such manner as the collector may direct. And the officer may also permit the importer to take without payment of duty such moderate samples of any goods warehoused as may be authorized by the collector.

#### *Abatement of duty—Tests of wines, etc.*

72. No claim for an abatement of duty in respect of any goods imported into the colony shall be allowed on account of damage on the voyage or by wreck, unless such claim shall be made on the first examination of such goods and it shall be proved to the satisfaction of the collector or his officers that such damage was sustained before the landing thereof. And all goods derelict, jetsam, flotsam, and wreck brought or coming into the colony, and all droits of the admiralty sold therein, shall always be subject to the same duties as goods of the like kind are subject to on importation into the colony, but an abatement of duty on account of damage (not exceeding one-half of the duty originally chargeable on such goods) may be authorized by the colonial treasurer, or he may submit the question as to the extent of such abatement for the decision of the commissioners.

73. The collector shall permit dutiable articles imported bona fide for the supply of Her Majesty's land or sea forces to be delivered from any ship free of duty, and such dutiable articles shall be issued to the officer in charge of the commissariat department or other officer specially appointed in that behalf.

74. Subject to such regulations as the collector shall make in that behalf, the importer of any tobacco may at any time soak the same in turpentine, oil, or tar, or other fluid approved by the collector, in the presence of an officer of customs, so that the same shall be effectually rendered unfit for human consumption or for any other purpose than for sheep wash, and such tobacco shall then be admitted at such duty as shall be lawfully authorized in that behalf.

75. The collector may permit any person to mix, in any bonded warehouse, spirits of wine, being not less than 60 per cent over proof in strength, with not less than one-ninth of its bulk measure of wood naphtha or methylic alcohol, or to mix spirits of wine of any other strength or proportion with wood naphtha or such other substance as shall render such spirit unfit for use as a beverage and incapable of being converted to that purpose, and thereupon such mixture may be allowed and delivered for use in the arts and manufactures of the colony at the rate of duty payable upon imported methylated spirits: *Provided*, That such wood naphtha or other substance shall, before the mixing thereof, be examined and approved by the officer appointed in behalf of the collector.

76. Any wine, spirit, cordial, or compound, or any other liquor whatsoever imported into the colony, which shall contain a greater proportion than 41 per cent of alcohol of a specific gravity of 0.92 at a temperature of 60 degrees according to Fahrenheit's thermometer, shall be deemed to be spirits so as to render the same liable to the payment of duty thereon at the highest rate which now is or shall hereafter be fixed by law as chargeable on any spirit whatever.

*Landing, examination, and warehousing of goods.*

77. The importer or owner shall be at the expense of unshipping, carrying, and landing of all goods and bringing them to the proper place for examination and weighing, opening, unpacking, repacking, bulking, sorting, lotting, marking, and numbering, and of the soaking of tobacco and mixing of spirits of wine as aforesaid, and of removing and placing and keeping all goods in the warehouse or other proper place of deposit.

78. If any goods shall be removed from any ship, wharf, or other place previous to the examination thereof by the proper officer of customs, or, if entered to be warehoused, shall be carried into the warehouse, unless with the authority or knowledge of such officer, such goods shall be forfeited.

79. Upon the entry and landing of any goods to be warehoused, or within such period as the collector shall direct with respect to any of them, the proper officer of customs shall take a particular account of such goods at the wharf or in the warehouse, and shall enter in a book kept for that purpose the name of the ship and of the person in whose name they are entered, the marks, numbers, and contents of every package, the description of the goods, and the intended warehouse where the same shall be deposited. And when so deposited with the authority of such officer, he shall certify that the entry and warehousing of such goods is complete, and they shall thenceforth be considered goods warehoused.

80. The account of the goods so taken as aforesaid shall be the voucher upon which the duties payable thereon shall be charged upon their ultimate delivery after due entry, and the full duties thereon shall be paid according to the quantity taken in such account, without abatement for any deficiency except as hereinafter provided.

81. All goods warehoused shall be deposited in the packages in which they shall have been imported, except such goods as are permitted to be skipped on the wharf, or bulked, sorted, lotted, packed, or repacked in the warehouse, and if such goods are not so deposited or if any alteration shall afterwards be made in the goods so deposited or in the packing thereof in the warehouse, or if the same shall be removed from the room in the warehouse in which the same are deposited without the sanction of the proper officer, except for delivery under the authorized warrant for that purpose, the warehouse keeper shall forfeit a sum not exceeding £20.

82. If the keeper of any warehouse shall neglect to stow the goods warehoused therein so that easy access may be had to them, and if he shall not produce to any officer of customs on demand any goods deposited which shall not have been duly cleared and delivered therefrom, such warehouse keeper shall for every such neglect forfeit a sum not exceeding £20.

83. If any goods entered to be warehoused shall not be duly warehoused in pursuance of such entry, or, being duly warehoused, shall be in any way concealed in or removed from the warehouse, or abstracted from any package or transferred from one package to another, or otherwise, for the purpose of illegal removal or concealment, they shall be forfeited.

84. If any person shall clandestinely open any warehouse or, except in the presence of the proper officer of customs, acting in the execution of his duty, gain access to the goods warehoused therein, such person shall for every such offense forfeit the sum of £100.

85. If any goods shall be taken out of any warehouse without due entry of the same the warehouse keeper shall forthwith pay the duties due upon such goods. And every person who shall take out any goods from any warehouse without payment of duty, or who shall aid, assist, or be concerned therein, and every person who shall willfully destroy or shall embezzle any goods duly warehoused, shall be guilty of a misdemeanor and be punished accordingly. And if the person so offending shall be an officer of customs not acting in the due execution of his duty and be prosecuted to conviction by the owner of the goods no duty shall be payable by the importer for or in respect of the goods in relation to which the offense was committed.

86. No compensation shall be made to the importer by reason of any damage or loss occasioned to goods in the warehouse or in any examining shed by fire or other inevitable accident. But if any goods shall be lost or destroyed by unavoidable accident, either on shipboard or in landing, or in receiving into or in delivering from the warehouse, or while in the warehouse, and the circumstances be stated and the loss proved to the satisfaction of the collector, the colonial treasurer may remit or (if paid) return the duties payable or paid upon such goods.

87. If any person shall willfully, or without the consent of the proper officer, open, alter, or break any lock, mark, or seal lawfully placed by any officer, in the execution of his duty, upon any goods or stores in any warehouse or other place on land he shall forfeit a sum not exceeding £100.



*Removal of warehoused goods.*

88. All goods deposited in the Queen's warehouse under the provisions of this act and not duly cleared therefrom within three months may be sold subject to the duties and charges thereon or for exportation, and if not thus sold may be destroyed by the direction of the collector.

89. Any goods warehoused at any port or place may be removed by sea or by inland carriage to any other port or place appointed as a warehousing port or place under this act and be there rewarehoused and again removed therefrom and rewarehoused at any other such port or place and may be removed to and rewarehoused at any other warehouse in the same port or place at which they were originally warehoused, or to and at which they were at any time thereafter removed and rewarehoused, and such removal and rewarehousing may be permitted as often as may be required under such regulations and with such security as the collector may direct, and on the delivery to the proper officer by the person requiring such removal of a request note stating the particulars of the goods required to be removed, the name of the port or place, or of the warehouse, if in the same port or place to which the same are intended to be removed, and with such other information and in such manner and form as the collector may direct or require; and thereupon the collector may issue to the owner a permit, which shall be the warrant for the removal of such goods.

90. On the delivery of any goods for removal and rewarehousing as aforesaid an account containing the particulars thereof shall be transmitted by the collector at the port or place of removal to the collector at the port or place of destination, and the owner shall before such removal enter into a bond, with such sureties or security as the collector may require, in a sum not less than double the amount of duty chargeable on such goods, for the due arrival and rewarehousing thereof at the warehouse or port or place of destination to which they are intended to be removed within such time to be named in the bond as the collector may direct; and such bond may be taken either by the collector at the port or place of removal or at the port or place of destination, at the discretion of the owner, and if such bond shall have been given at the intended port or place of destination a certificate thereof under the hand of the collector of such port or place shall at the time of the entering of such goods be produced to the collector at the port or place of removal, and such bond shall remain in force until such goods shall have been produced to the proper officer and duly rewarehoused at such port or place of destination within the time allowed for such removal, or shall have been otherwise accounted for to the satisfaction of the collector and until the full duties due upon any deficiency of such goods not so accounted for shall have been paid, and upon the exigence of the bond being satisfied it shall be canceled. But if it shall appear to the collector that any fraudulent action is taking place with regard to such goods he may at once proceed upon the bond, which may in such case be legally enforced notwithstanding that the time has not expired within which the removal was to be accomplished: *Provided always*, That the owner may enter into a general bond, with such sureties in such amount and under such conditions as the collector may approve, for the removal from time to time of such owner's goods from one warehouse to another in the same or another port or place, and for the due arrival and rewarehousing of the same at the place of destination.

91. Upon the arrival of such goods at the port or place of destination the same shall be entered and rewarehoused in the same manner and under and subject to the same laws, rules, and regulations, so far as the same may be applicable, as are required on the entry and warehousing of goods on the first importation thereof.

92. If upon the arrival of goods so removed as aforesaid at the port or place of destination the importer shall be desirous forthwith to export the same or to pay duty thereon for home use without actually lodging the same in the warehouse for which they have been entered and examined to be rewarehoused, the proper officer of customs at such port or place may, after the due entry and examination of such goods for rewarehousing, permit the same to be entered and shipped for exportation or to be entered and delivered for home use upon payment of the duties due thereon as if such goods had been actually lodged in such warehouse. And all goods so exported, or for which the duties have been so paid, shall be deemed to have been duly cleared from the warehouse.

93. All warehoused goods shall be cleared either for home use or exportation at the expiration of three years from the day on which the same were so warehoused or within such further period and in such cases as the collector shall sanction unless the importer shall rewarehouse them, whereupon the goods shall be examined by the proper officer, and the duties due upon any deficiency or difference between the quantity ascertained on landing and that found to exist on such examination, and also the expense thereof (subject to the allowances for breakage, leakage, dryage, or other deficiencies, explained to the satisfaction of the collector), shall be paid, and thereupon the goods, according to the quantity so found, shall be rewarehoused in the same manner as on first importation.

94. If any warehoused goods shall not be so cleared, exported, or rewarehoused, and the duties ascertained to be due on the deficiencies, as aforesaid, be not so paid at the expiration of the three years from the previous entry and warehousing thereof, or within such further period as shall be sanctioned, as aforesaid, such goods shall, after one month's notice to the warehouse keeper and published at least twice during such month in the Gazette and some other newspaper circulating in the locality at which the intended sale is to take place, be sold by the collector, subject to any duty which may be due thereon or for exportation, and the proceeds thereof shall be applied to the payment of such warehouse rent and charges as shall be proved to the satisfaction of the collector to be due thereon, and any surplus shall be paid to the importer, or in his absence into the treasury on his account; but if not thus sold they may be destroyed by the direction of the collector, and the duties due upon any deficiency thereof, as provided by the last section, not allowed by him nor explained to his satisfaction, shall be forthwith paid by the warehouse keeper.

95. On such rewarehousing the collector (if satisfied that the goods are in the warehouse and the packages are entire, and there is no ground to suspect any undue deficiency therein) may, if so desired by the importer, dispense with the examination thereof: *Provided*, That in all such cases the warehouse keeper shall be liable at the time of delivery of such goods to pay the duties due on any such deficiency therein (subject to the allowance aforesaid) which may then be found to exist.

96. Subject to such regulations as the collector shall make in that behalf, the importer may in the warehouse sort, separate, pack, and repack any goods, and make such alterations therein as may be necessary for the preservation, sale, shipment, or disposal thereof, provided that such goods be repacked in such packages as the collector shall permit, and may also draw off any wine or spirits into reputed quart or pint bottles, and draw off and mix brandy with any wine not exceeding the proportion of 10 gallons of brandy to 100 gallons of wine, and also fill up any casks of wine or spirits from any other casks of the same, respectively, secured in the same warehouse, and also rack off any wine from lees and mix any wines of the same sort, thereupon erasing from the cask or package all import brands, unless the whole of the wines so mixed be of the same brand: *Provided, always*, That the alcoholic strength of any such mixture of wine shall not exceed the strength allowed by law, and also to take such samples of goods as may be allowed by the collector, with or without entry and with or without payment of duty; and after such goods have been so separated and repacked the collector may, at the request of the importer, permit any refuse, damaged, or surplus goods occasioned by such separation or repacking, or any goods which may not be worth the duty, to be destroyed, and the duties shall not be payable thereon.

#### *Regauges.*

97. The importer may at any time, at his own expense (but subject to such regulations as the collector shall make in that behalf), weigh, measure, or gauge any goods for the purpose of ascertaining the deficiency arising from natural causes or otherwise; but the duties on such goods shall be paid according to the quantities, to be ascertained by the proper officer on delivery of the same from the warehouse, except as hereinafter provided.

#### *Entry and delivery of warehoused goods.*

98. No warehoused goods shall be taken or delivered from the warehouse, except upon due entry and under the care of the proper officers, for exportation or upon payment of the full duties payable thereon for home use, except goods duly delivered, to be shipped as ship's stores, in such quantities and under such regulations as the colonial treasurer may see fit to sanction.

99. Upon the entry of any goods to be cleared from the warehouse for home consumption, the person entering such goods shall deliver a bill of entry, and shall at the same time pay to the proper officer of customs the full duties payable thereon, not being less in amount than according to the account of the quantity taken by the proper officer on the first entry and landing thereof, except as to the following goods, viz: Sugar, opium, tobacco, cigars, wine, and spirits, whether in cask or in bottles, the duties whereon when cleared from the warehouse for home consumption shall be chargeable upon the quantity of such goods, ascertained by weight, measure, or strength, at the time of actual delivery thereof, unless there is reasonable ground to suppose that any portion of the deficiency or difference between the weight, measure, or strength, ascertained on landing and first examination of any of such last-mentioned goods and that ascertained at the time of actual delivery, has been caused by illegal or improper means, in which case the proper officer shall make such allowance only for loss as he may consider fairly to have arisen from natural evaporation or other legitimate cause.

100. No duty shall be charged in respect of any deficiency in goods entered and cleared from the warehouse for exportation unless the officers of customs shall have reasonable ground to suppose that such deficiency or any part thereof has arisen from illegal abstraction.

*Entry of goods for exportation.*

101. No person shall export any warehoused goods or goods entitled to drawback, nor enter them for exportation to any place out of the colony in any ship of less than 40 tons register, except in case of goods exported by the river Murray, as hereinafter mentioned.

102. The exporter of goods for which no bond is required shall, within six days after the final clearance outward of the exporting ship, deliver to the proper officer at the port of shipment a bill of entry containing the several particulars of such goods in the form appointed, and shall, if required by the collector, make and subscribe a declaration to the truth thereof, and on failure to comply with any of such requirements the exporter or his agent making such bill of entry shall, for every such offense, forfeit a sum not exceeding £5.

103. No warehoused or drawback goods shall be shipped or water-borne to be shipped or otherwise delivered for exportation from any port or place in the colony on any Sunday or holiday, as defined by section 7 of this act, without the permission of the collector, nor from any place not being a legal or sufferance wharf nor without the authority of the proper officer of customs nor before due entries outward of both ship and goods, and the proper officer may open all packages and fully examine all goods shipped or brought for shipment, and if any goods taken from the warehouse for removal or exportation shall be removed or shipped except in conformity with the regulations made in that behalf the same shall be forfeited.

104. Before any warehoused goods or goods entitled to any drawback of customs on exportation shall be permitted to be exported by any ship the exporter shall deliver to the collector a bond note or account of such goods, in the form appointed, containing the several particulars therein required, and shall execute a bond in double the amount of the duties on such goods, with such sureties or security as the collector may require, conditioned that such goods shall be duly shipped, exported, and landed at the place for which they are entered outward, or otherwise accounted for to the satisfaction of the collector, and such bond note or account, when certified by the proper officer, shall be the export entry for the goods specified therein; or the exporter, subject to any regulations made in that behalf, may give a general bond and security in lieu of a separate bond for each exportation, and on such bond being given and on a declaration by the exporter being made before the collector that the full duties due on importation have been paid drawback shall be allowed upon the exportation of all dutiable goods, excepting sugar, wine, spirits, beer, and tobacco.

105. Drawback may be allowed upon the exportation of the goods excepted in the preceding section under such regulations as may be made by the governor in that behalf and a like bond being given for such goods, as last provided in the next preceding section; but it shall be further stipulated in the said bond that such goods shall not be altered or tampered with, and that no admixture or substitution of any other article shall be made therewith or therein, and all such bonds shall be canceled only by the production of a certificate from the proper officer of customs at the port to which such goods are exported that they have been duly landed at such port, or on such proof as the collector may require, as a condition of drawback (in case there be no customs officer at such place), or on proof of wreck of the ship by which they were exported. Otherwise such bond shall remain in full force.

106. Goods may be exported by land from any bonded warehouse to any adjoining colony under such regulations as may be made by the governor in that behalf, and the exporter of such goods shall give his bond in double the amount of duty thereon, and with such sureties or other security as the collector shall approve, that no part of such goods shall be used within the colony and that the contents of the packages in which such goods may be contained shall be delivered in the same condition and shall not in any way be tampered with or altered, and that no admixture or substitution of any other goods shall be made therein, and that he will, on demand, pay the duty on any deficiency in weight, measure, or strength on any such goods which may appear between the account taken at the warehouse from which they have been exported and that taken by the officer of customs on their arrival in such adjoining colony. And the exporter shall deliver to the proper officer at the port where such goods are warehoused, and from which he desires to export them, a request note, in which such goods shall be described and the route specified, as also the intended place of crossing the border, which shall be a place where a customs officer is stationed, and thereupon the collector shall issue a permit to the owner, which shall accompany the said goods and be the warrant for their removal; and on such permit being returned, with a certificate from the proper officer that such goods have duly crossed the border, and also a certificate from the officer in the adjoining colony that such goods

have been received there, and on payment of duty on any deficiency in weight, quantity, or strength thereof, the said bond shall be canceled, but otherwise shall remain in full force.

107. Drawback may be allowed on goods upon which duty has been paid, exported by land to any adjoining colony, under such regulations as may be made by the governor in that behalf, if such goods are in the original packages or condition in which they were imported and if the exporter of such goods shall make declaration that the full duties due on the importation thereof have been paid, and shall enter into a bond to double the amount of the duties and with such sureties or other security as the collector shall approve, conditioned that no part of such goods shall be used within the colony and that the contents of each package containing such goods shall be delivered in the same condition and shall not in any way be altered or tampered with and that no admixture or substitution of any other goods shall be made therein; and the exporter shall deliver to the proper officer at the port or place of exportation a request note, in which such goods shall be truly described and the route specified by which he intends to forward them and the place at which it is intended they shall cross the border; and thereupon the collector shall issue a permit which shall accompany the said goods, and on such permit being returned, signed by the proper officer at the border and certifying that they have not been apparently tampered with and that they have duly crossed the border, and on the production of a certificate, signed by an officer of customs of the adjoining colony, duly authorized in that behalf, that they have been received into such colony and specifying the weight, quantity, and strength thereof, the collector shall certify the necessary debenture for drawback: *Provided however*, That no drawback shall be allowed on any deficiency in weight, quantity, or strength, nor on any such goods unless they shall have crossed the border at a place where a customs officer is stationed and under the supervision of a customs officer.

108. If any person shall use or in any manner deal with any goods thus entered and delivered for exportation by land, or shall alter or tamper with such goods by making any admixture therein or substituting any other goods for such goods or otherwise, he shall forfeit a sum not exceeding £100, or he may be prosecuted for such offense as a misdemeanor and be punished by fine and imprisonment accordingly.

109. No drawback shall be allowed upon the exportation of any goods which in their duty-paid condition shall be of less value than the amount of the drawback claimed, and no drawback shall be allowed on any goods cleared for exportation unless the exporter or his agent shall have made the entry for drawback, nor unless such goods shall have been delivered to the proper officer for examination previously to their being shipped or delivered for the purpose of crossing the border.

110. If it shall be proved to the satisfaction of the collector that any goods duly entered for delivery from the warehouse for removal or exportation have been damaged, lost, or destroyed by unavoidable accident either in the delivery from the warehouse or the shipping thereof, the colonial treasurer may abate or wholly remit he duties due thereon.

#### *Exportation of gold.*

111. All gold intended for exportation under any act for granting a duty upon gold shall be weighed by the proper officer of customs, and shall be placed in boxes or other secure packages, and on the outside of each shall be marked the gross weight thereof and the net weight of the gold contained therein, and such boxes or packages shall, after examination by the proper officer of customs, be sealed and secured by him at the expense of the exporter.

112. If any such gold shall be shipped or water borne to be shipped for exportation before due entry of the same and payment of duty thereon, such gold shall be liable to forfeiture, and any person who shall ship, or aid, assist, or be concerned in the shipment or carrying of such gold with intent to defraud the revenue shall forfeit the sum of £100.

#### *Debentures for drawback on goods exported.*

113. For the purpose of ascertaining the drawback claimed and payable upon any goods duly entered, shipped, and exported a debenture shall, after the same shall have been duly exported, be prepared by the exporter, and the proper officer shall certify upon such debenture that such goods have been so exported, and the drawback shall thereupon be computed and passed with all convenient dispatch.

114. The person entitled to the drawback on any goods duly exported (or his agent authorized by him for that purpose) shall make and subscribe a declaration upon the debenture that the goods mentioned therein have been actually exported and have not been reloaded and are not intended to be reloaded in any part of the colony, and that such person at the time of entry and shipping was entitled to the

drawback thereon, and the name of the person entitled to the drawback shall be stated in the debenture, which shall then be delivered to such person or his agent on his complying with the regulations made in that behalf, and his receipt on the debenture countersigned by the holder of such debenture (if the same shall have been transferred in the meantime) shall be the discharge for such drawback when paid; and such debenture, when duly signed by the collector or other proper officer, shall, on presentation at the treasury, be sufficient warrant to the colonial treasurer to pay the same out of the consolidated revenue.

115. If any goods which have been cleared to be exported for any drawback shall not be duly exported from the colony to places abroad, and shall not have been duly relanded or discharged as short shipped under the care of the proper officer, such goods, together with the ship, boat, or dray which may have been used in carrying such goods, shall be forfeited. And the master and any person who shall aid, assist, or be concerned in such carrying from the ship in which the same were shipped for exportation shall be guilty of a misdemeanor and be punished accordingly.

*Shipment of stores.*

116. The master of every ship of the burden of 40 tons register or upward entering outward to any place out of the colony shall, upon due application made by him, receive from the proper officer an account or victualing bill (which may be indorsed upon the content) for the shipment of such stores as he shall require and as shall be allowed by the collector for the use of such ship with reference to the number of the crew and passengers on board and the probable duration of the voyage upon which she is about to depart; and no articles taken on board any ship shall be deemed to be stores except such as shall be specified in such account or victualing bill, and if any such stores shall be relanded in the colony without the sanction of the proper officer they shall be forfeited and the master shall be liable to a penalty not exceeding £20.

*Clearance of ships outward.*

117. If there be on board any ship any goods being part of the inward cargo reported for exportation in the same ship the master shall, on clearing outward such ship from any port in the colony, deliver to the proper officer a copy of the report inward so far as it relates to such goods certified by the collector or other proper officer, and if such copy be found to correspond with the goods so remaining on board the proper officer shall sign the same, to be filed with the certificates or shipping bills (if any) and the victualing bill of the ship.

118. Before any ship shall be cleared outward from the colony the master, or in the case of steamships employed in the intercolonial or South Sea Island trade the owner or agent, thereof shall deliver to the collector a content in duplicate of such ship in the form appointed and containing the several particulars therein required as far as the same can be known by him, and shall make and subscribe the declaration at the foot thereof in the presence of the collector or other officer, and shall answer such questions as shall be demanded of him concerning the ship, the cargo, and the intended voyage.

119. Before the clearance of such ship the master, or in the case of steamships employed in the intercolonial or South Sea Island trade the owner or agent, thereof shall deliver the warrant, or certificates (if any) to the proper officer, who shall file them, together with the content aforesaid and an account of the stores on board, and shall then deliver to the master, owner, or agent aforesaid the duplicate content and a certificate of clearance attached and sealed thereto; and such certificate when so filled up and signed by the proper officer shall be the clearance and authority for the departure of the ship.

120. If any goods for the exportation of which in any ship a bond shall have been given shall not be duly shipped before her departure, or shall not be duly notified to and certified by the proper officer as "short shipped," and if such goods being warehoused goods shall not within forty-eight hours after the final clearance of the ship be rewarehoused or reentered for exportation under bond in some other ship, the person who originally entered the same for exportation shall forfeit a sum not exceeding £20, and if any goods after any such shipment shall be afterwards unshipped without the sanction of the proper officer such goods shall be forfeited, and the master of such ship and every person concerned in such unshipment shall forfeit a sum not exceeding £100.

121. When it shall be necessary for the purposes of this act or of any act relating to customs duties to prove the time at which any goods shall be shipped on board any export ship, the passing of the entry shall be deemed to be the time of exportation of such goods, and the time of the last clearance of any ship shall be deemed to be her time of departure.

122. The following goods may by proclamation or order of the governor be prohibited, either to be exported or carried coastwise, that is to say, arms, ammunition, and gunpowder, military and naval stores, and any articles which the governor shall judge capable of being converted into military or naval stores, and if any goods so prohibited shall be exported from the colony or carried coastwise, or be water borne to be so exported or carried coastwise, they shall be forfeited.

*Boarding ships after clearance.*

123. Any officer of customs may go on board any ship after clearance outward within the limits of any port in the colony, or within four leagues of the coast thereof, or on board any coaster at any period of her voyage, and may demand the clearance or transire, and if the master shall refuse to produce the same, or if there be any goods on board in respect of which certificates are required not contained therein, or any stores not included in the account thereof, such goods or stores shall be forfeited, and the master shall forfeit a sum not exceeding £20.

124. If any officer of customs shall place any lock, mark, or seal upon any goods taken from the warehouse without payment of duty as stores on board any ship departing from any port, and such lock, mark, or seal be willfully opened, altered, or broken, or if any stores be secretly conveyed away before the departure of such ship or vessel, the master shall forfeit a sum not exceeding £20.

125. If any ship departing from any port in the colony shall not bring-to at such stations as shall be appointed by the collector for the landing of officers from ships, or for further examination previous to such departure, the master of such ship shall forfeit the sum of £20; and if any ship shall depart from any port with any officer of customs on board against his consent, the master shall forfeit £100.

*The coast trade.*

126. The master of every coaster shall keep a cargo book stating the name of the ship, the owner, the master, the port to which she belongs, the port of loading, and that to which she is bound on each voyage, and a general statement of the nature of the cargo, and shall specify therein the particulars of any bonded goods accompanied by a permit and the respective times of departure from every port of loading and of arrival at every port of discharge. And such master shall on demand produce such book for the inspection of any officer of customs, who shall be at liberty to make any note or remark therein. And if any package entered in the cargo book as containing dutiable goods shall be found not to contain such goods, such package, with its contents, shall be forfeited, or if any package shall be found to contain dutiable goods not entered in such book such goods shall be forfeited. And if such master shall fail to keep such cargo book correctly or to produce the same when demanded, he shall forfeit a sum not exceeding £20.

127. Before any coaster except as hereinafter provided shall depart from the port of loading the master shall produce the cargo book to the collector, who shall sign the same, and thereupon such cargo book shall be the clearance of the ship for the voyage and the transire for the goods specified therein, and if the master shall fail to deliver such cargo book he shall forfeit a sum not exceeding £20.

128. Within twenty-four hours after the arrival of any coaster except as hereinafter provided, at the port of discharge and before any goods be unladen, the cargo book shall be delivered to the collector or proper officer, who shall note thereon the date of delivery, and if any goods shall be unladen contrary hereto the master shall forfeit a sum not exceeding £20.

129. The master or owner of any coaster shall, on giving bond in such sum and with such sureties or security as the collector may require, be entitled to receive a general transire, which shall empower such coaster to make coasting voyages for three months without requiring a clearance each voyage: *Provided*, That if any bonded goods accompanied by permit are carried under such general transire the master shall enter the particulars thereof in his cargo book and deliver such goods only to the proper officer at the port of discharge, or he shall forfeit a sum not exceeding £50.

130. On obtaining such general transire the master shall satisfy the collector that all lights, harbor or tonnage dues for which such ship may be liable have been duly paid. And if such transire shall expire while a coaster is at sea the master shall either obtain a renewal of such transire at the first port at which he shall arrive or obtain a clearance therefrom in the same manner as if no such transire had been held by him. And if the master shall, in the opinion of the collector, have disobeyed any of the provisions or the rules or regulations contained in or made under the authority of this act, the collector shall have authority to cancel such general transire and may refuse to grant to such master any renewal thereof.

133. Whenever any article of merchandise then unknown to the collector is imported which, in the opinion of the collector or of the commissioners, is apparently a substitute for any known dutiable article or is apparently designed to evade duty but possesses properties in the whole or in part which can be used or were intended to be applied for a similar purpose as such dutiable article, it shall be lawful for the governor to direct that a duty be levied on such article at a rate to be fixed in proportion to the degree in which such unknown article approximates in its qualities or uses to such dutiable article, and such rate thus fixed shall be published in a treasury order in the Gazette and one other newspaper published in Sydney and exhibited in the long room or other public place in the custom-house. And a copy of all such treasury orders shall, without unnecessary delay, be laid before both houses of parliament.

134. Whenever, under any of the provisions of this act, either goods, ships, or boats are declared to be forfeited or liable to forfeiture, the sanction and approval of the colonial treasurer shall be obtained before any such forfeiture shall be enforced. And if the same shall at any time have been enforced, it shall nevertheless be lawful for the governor to remit such forfeiture and to substitute a specified fine less than the value of the thing forfeited in lieu thereof, if in his opinion the circumstances of the case warrant such leniency.

135. The word "importer" in this or any act relating to the customs is hereby declared to apply to and include the owner, consignee, or other person then possessed of or beneficially interested in any goods imported into the colony from the time of importation until duly discharged by the customs.

136. All ships, boats, and drays, and all goods whatsoever, which shall have been seized and condemned to forfeiture for the breach of this act, or of any law relating to the customs, shall be disposed of as soon as conveniently may be after the condemnation thereof, in such manner as the colonial treasurer may direct.

137. If any importer, required by this act to make entry of any goods, shall make a false entry thereof, or shall willfully neglect or refuse to comply with any of the provisions of this act applicable to such entry, he shall forfeit a sum not exceeding £20, and such goods shall be liable to forfeiture; provided, that if any such importer shall be charged as a consignee of such goods, he shall not be liable to any penalty under this section if he shall prove, by his own declaration or otherwise, that the goods were consigned to him without his consent.

138. Whenever by any act now or hereafter to be passed, duties of customs are or shall be imposed on the importation of goods, such imposition of duties shall be held to apply to such importations by land as well as by sea. And the provisions of this and any other act now or hereafter passed for the regulation of customs shall be held to apply to goods so imported.

#### *Bonds and other securities.*

139. All bonds and other securities entered into by any person, whether under twenty-one years of age or not, for the performance of any condition, order, or matter relative to the customs shall be valid in law, and upon breach of any of the conditions thereof may be sued and proceeded upon in the same manner as any bond expressly directed or given by or under the provisions of this or any act relating to the customs, and all such bonds shall be taken to or for the use of Her Majesty, and all such bonds may, after the expiration of three years from date thereof or on the performance of the condition thereof, be canceled by order of the collector.

#### *False declarations, answers, and documents.*

140. If any person shall make or subscribe any false declaration or make or sign any declaration, certificate, or other instrument authorized by this act to be verified by signature only the same being false in any particular; or if any person shall make or sign any declaration made respecting any matter for the consideration of the collector, the same being untrue in any particular; or if any person required by this act to answer questions put to him by an officer of customs shall not truly answer such questions, such person shall for every such offense forfeit a sum not exceeding £100, and if any person shall fraudulently counterfeit, falsify, alter, or willfully use when so counterfeited, falsified, or altered any document or writing required by this act or by the collector to be used in the transaction of any business or matter relating to the customs after the same has been officially issued; or shall counterfeit the seal, signature, initials, or other mark used by any officer of customs for the verification of any such document or writing, or for the security of goods, or any other purpose in the conduct of business relating to the customs, or under the control or management of the collector or any officer of customs, every such person shall for every such offense forfeit the sum of £100.

*Restrictions, etc., on small vessels for the prevention of smuggling.*

141. Every ship or boat which shall be used or employed in any manner contrary to the regulations prescribed by the colonial treasurer shall be liable to forfeiture, unless the same shall have been specially licensed to be so used or employed as next hereinafter provided.

142. The collector may grant licenses in respect of any unregistered ships or boats, subject to such regulations as may be made with the approval of the colonial treasurer. And the owner of such vessels or boats shall execute a bond for such amount and with such sureties or security as the collector may approve for the observance of such regulations. And any ship or boat found employed in navigation without such license shall be forfeited, and the master or owner shall forfeit a sum not exceeding £10.

143. The license of every ship trading on the coast shall be produced by the holder to the collector once in every year, and whenever demanded by any customs officer, and the colonial treasurer may at any time revoke the same whenever any gross misconduct shall be proved against the holder of such license, or on the master or owner being found guilty of any willful breach of the regulations.

144. If any ship or boat shall be used in the importation, landing, removal, carriage, or conveyance of any uncustomed or prohibited goods the same shall be forfeited, and the owner and master thereof shall each forfeit a sum equal to the value of such vessel or boat, not in any case exceeding £500.

145. The owner or master of every ship belonging wholly or in part to any of Her Majesty's subjects shall cause to be painted upon the outside of the stern of every boat belonging to such ship her name, and the port or place to which she belongs, and the master's name within side in letters not less than 2 inches in length, on pain of the forfeiture of every boat not so marked, wherever the same shall be found.

146. The owner of every boat not belonging to any ship, and employed in the conveyance of goods or baggage, shall cause to be painted upon the stern of such boat, in letters of 2 inches in length, the name of the owner of the boat, and the port or place to which she belongs, and every such boat, wherever found, not so marked shall be forfeited if the owner be unknown, or if known he shall forfeit a sum not exceeding £10.

147. If any ship or boat shall be found or discovered to have been within any port, bay, harbor, or river of the colony, having then or recently on board, or in any manner attached thereto, any spirits, opium, tobacco, snuff, or cigars contrary to the provisions of section 31, such ship or boat, and such spirits, opium, tobacco, snuff, or cigars shall be forfeited, but if it shall be proved to the satisfaction of the collector that any such articles were on board without the knowledge of the owner or master of such ship or boat, and without any want of reasonable care on the part of either, the collector shall deliver up the said ship or boat.

148. If any ship or boat whatever shall be found within the limits of any port of the colony with a cargo on board, and such ship or boat shall afterwards be found light or in ballast, and the master is unable to give a due account of the port or place within the colony where such ship or boat shall have legally discharged her cargo, such ship or boat shall be forfeited.

149. If any ship or boat belonging wholly or in part to Her Majesty's subjects, or having one-half of the persons on board subjects of Her Majesty, shall not bring-to upon signal made by any ship or boat in Her Majesty's service, or in the service of the government, by hoisting the proper pennant and ensign, whereupon chase shall be given, and any person on board the ship or boat so chased shall during the chase, or before or after such ship or boat shall bring-to, throw overboard any part of her lading, or shall stave or destroy any part thereof to prevent seizure, such ship or boat shall be forfeited, and all persons escaping from any such ship or boat during chase shall be deemed subjects of Her Majesty unless the contrary be proved.

150. All ships and boats belonging wholly or in part to Her Majesty's subjects having false bulkheads, false bows, double sides or bottoms, or any secret or disguised place whatsoever adapted for the purpose of concealing goods constructed in such ships or boats, or having any hole, tube, pipe, or device in or about such ships or boats adapted for the purpose of running goods, and all foreign ships or boats coming into any port having on board any goods liable to the payment of duties or prohibited to be imported concealed in any secret or disguised place whatsoever constructed in such ships or boats, shall be forfeited.

151. If any goods liable to the payment of duties shall be unshipped from any ship or boat (customs or other duties not being first paid or secured), or if any prohibited goods shall be imported, or if any goods having been warehoused or otherwise secured, either for home use or exportation, shall be clandestinely or illegally removed from or out of any warehouse or place of security, or if any goods which are prohibited to be exported shall be put on board any ship or boat, or be brought



to any wharf or other place in order to be put on board any ship or boat for the purpose of being exported, or if any goods which are prohibited to be exported shall be found in any package produced to any officer of customs as containing goods not so prohibited, or if any goods subject to any duty or restriction in respect of importation, or which are prohibited to be imported, shall be found or discovered to have been concealed in any manner on board any ship or boat within the limits of any port, or shall be found either before or after landing to have been concealed in any manner on board any such ship or boat within such limits, then and in every of the foregoing cases all such goods, together with any goods which shall be found packed with or used in concealing them, shall be forfeited.

152. All goods the importation of which is in any way restricted which are of a description admissible to duty and which shall be found or seized under any law relating to the customs shall, for the purpose of proceeding for the forfeiture of them or for any penalty incurred in respect of them, be deemed and may be described in any legal proceedings and on the trial or hearing thereof as goods liable to and unshipped without payment of duties, unless the contrary be proved.

153. If any ship or boat liable to seizure or examination under this or any act for the prevention of smuggling shall not bring to, when required so to do, the master of such ship or boat shall forfeit a sum of £20, and on the same being chased by any vessel or boat in Her Majesty's navy having the proper pendant and ensign of Her Majesty's ships hoisted or by any vessel or boat duly employed for the prevention of smuggling having a distinguishing pendant and ensign hoisted, it shall be lawful for the captain, master, or other person having the charge or command of such vessel or boat in Her Majesty's navy or employed as aforesaid (first causing a gun to be fired as a signal) to fire at or into such ship or boat, and the officer commanding or other person acting in his aid or by his direction shall be, and is hereby, indemnified and discharged from any indictment, information, penalty, action, or other proceedings for so doing.

154. Any officer of customs or other person duly employed for the prevention of smuggling may go on board any ship or boat which shall be within the limits of any port of the colony and rummage and search any part of such ship or boat for prohibited or dutiable goods and remain on board such ship or boat so long as she shall continue within the limits of such port.

155. Any officer of customs or other person acting in his aid or duly employed for the prevention of smuggling may, upon reasonable suspicion, stop and examine any dray or other vehicle or means of conveyance for the purpose of ascertaining whether any smuggled goods are contained therein, and if no such goods shall be found the officer or other person having had probable cause to suspect that smuggled goods were contained therein shall not on account or by reason of such stoppage and search be liable to any action at law, and any person driving or conducting such dray, vehicle, or other conveyance who shall refuse to stop or allow any such examination, when required so to do in the Queen's name, shall forfeit a sum not less than £20 nor more than £100.

156. Any officer or person acting under the direction of the collector having a writ of assistance issued from the supreme court or a search warrant under the hand of a justice of the peace, as hereinafter provided, may in the daytime enter into and search any house, shop, cellar, warehouse, room, or other place, and in case of resistance break open doors, chests, trunks, and other packages, and seize and bring away any uncustomed or prohibited goods and put and secure the same in a Queen's warehouse, and such officer may, if he see fit, avail himself of the service of any police officer or constable to aid and assist in the execution of such warrant, and any police officer or constable is hereby required when so called upon to aid and assist accordingly.

157. All writs of assistance so issued shall continue in force during the reign for which they were granted and for six months afterwards.

158. Any such search warrant may be issued by any justice of the peace upon information on oath preferred to him by any officer of customs that he hath good reason to believe that any such goods are concealed in any such house, shop, cellar, warehouse, room, or other place.

159. All ships, boats, drays, or other means of conveyance, together with all horses or other animals and things used contrary to the provisions of this act in the removal of any goods liable to forfeiture under this or any other act relating to the customs, shall be forfeited.

160. All ships, boats, drays, animals, and things so used, and all goods whatsoever liable to forfeiture, and all persons liable to be detained for any offense under this or any other act relating to the customs, may be seized or detained in any place, either upon land or water, by any officer of Her Majesty's army, navy, or marines on full pay or by any officer of customs or by any police officer or constable or any person duly employed for the prevention of smuggling, and all ships, boats, goods, drays, animals, and things so seized shall forthwith be delivered into the care of

the proper officer of customs appointed to receive the same at the nearest custom-house, and the forfeiture of any ship, boat, or dray, animal, or other things shall be deemed to include the tackle, apparel, and furniture thereof, and the forfeiture of any goods shall be deemed to include the packages in which the same are found and all the contents thereof.

161. If any goods liable to forfeiture under this or any other act relating to the customs shall be seized or taken by any police officer or other person duly authorized, such goods shall, without delay, be carried to the nearest customs warehouse and there delivered to the proper officer to be dealt with according to law.

162. If any goods liable to forfeiture shall be stopped or taken by any police officer on suspicion that the same have been feloniously stolen, he may carry the same to the police office or court-house to which the person charged with or suspected of having stolen the same is taken, there to remain until produced at the trial of the person so charged or suspected, and the officer shall forthwith give notice in writing to the collector of his having so detained the said goods, with the particulars of the same, but immediately after such stoppage, if the offender be not detained, or if detained, immediately after his trial, such officer shall convey to and deposit the said goods in the nearest customs warehouse, to be proceeded against according to law, and if any police officer so detaining any such goods shall neglect to convey the same to such warehouse or to give such notice he shall forfeit a sum not exceeding £10.

163. Whenever any seizure shall be made as being liable to forfeiture under this or any act relating to the customs the person making such seizure shall forthwith give notice in writing of such seizure, and of the grounds thereof, to the master or owner of the seized ship, boat, or goods if known (unless such master or owner be present at the seizure), either by delivering such notice to him personally or by letter addressed to him and transmitted by post or delivered at his last place of abode or business, if known, and all seizures shall be held to be condemned and may be sold or otherwise disposed of, as the colonial treasurer may direct, unless the person from whom such seizure shall have been made or the master or owner thereof or some person authorized by him shall, within one month from the day of seizure, give notice in writing to the person seizing the same or to the collector at the nearest port that he claims, or intends to claim, the things so seized, and as soon as the party so claiming shall have entered into the security required by law for prosecuting such claim the ship, boat, or goods seized shall, if required, be delivered up to the claimant on his entering into a bond in double the value thereof with two or more sufficient sureties to be approved of by the collector or other principal officer of customs at the port where or nearest to where the seizure was made with a condition that in the event of the said ship, boat, or goods being condemned the single penalty of the bond shall be forthwith paid to the aforesaid collector or other principal officer; but if any such are of a perishable nature or consist of animals the same may be sold by order of the colonial treasurer and the proceeds held by him to abide the result of any legal claim.

164. Any officer of customs or other person duly employed in the prevention of smuggling may search any person on board any ship or boat within the limits of any port, or who shall have landed from any ship or boat, or any person who shall be about to cross the frontier of the colony, provided such officer or person employed as aforesaid shall have good reason to suspect that such person is carrying or has any uncustomed or prohibited goods secreted about him, and if any person shall rescue, destroy, or attempt to destroy, any goods to prevent seizure, or shall obstruct any such officer or other person so employed, as aforesaid, in going, remaining, or returning from on board or in searching such ship, or boat, or person, or otherwise in the execution of his duty, every such person shall forfeit a sum not exceeding £100.

165. Every person who shall import or bring, or be concerned in importing or bringing, into the colony any prohibited goods or any goods the exportation of which is restricted, contrary to such prohibition or restriction, and whether the same be unshipped or not, or shall unship or assist or be otherwise concerned in the unshipping of any goods which are prohibited or of any goods which are restricted and imported contrary to such restriction, or of any dutiable goods the duties for which have not been paid or secured, or who shall knowingly harbor, keep, or conceal, or knowingly permit or suffer or cause or procure to be harbored, kept, or concealed, any prohibited, restricted, or uncustomed goods or any goods which shall have been illegally removed without payment of duty from any warehouse or place whatsoever, or shall knowingly acquire possession of any such goods or shall be in any way knowingly concerned in the illegal removal of any goods from any such warehouse or place of security in which they shall have been deposited, or shall be in any way knowingly concerned in conveying, removing, depositing, concealing, or in any manner dealing with any such goods with intent to defraud Her Majesty of any duties due thereon, or to evade any prohibition or restriction applicable to such goods, or who shall be in any way knowingly concerned in any fraudulent evasion, or attempt at evasion, of any duties of customs or of the laws and restrictions of the customs relating to the importation, unshipping, landing, and delivery

of goods, or otherwise contrary to this or any other act, shall for each such offense forfeit either treble the value of the goods or of £100 at the election of the collector.

166. Every person who shall remove any goods imported into the colony from any ship, wharf, or other place previous to the examination thereof by the proper officer, without authority, or who shall remove from any wharf or other place any goods entered to be warehoused after the landing thereof, so that no sufficient account is taken thereof by the proper officer, or so that the same are not duly warehoused, or shall be otherwise knowingly concerned in such removal or withdrawal, shall, for every such offense, forfeit treble the value of the goods.

167. Every person who shall ship or unship or be knowingly concerned in the shipping or unshipping of any goods liable to forfeiture under this or any other act relating to the customs, or who shall knowingly carry or conceal or be concerned in the carrying or concealing of any such goods, shall for every such offense forfeit treble the value of the goods.

191. This and every other act now or hereafter in force relating to the duties of customs and regulation of the customs shall extend and apply to the river Murray and all vessels navigating the same as fully and effectually as if such river were part of the high seas within 1 league of the coast of New South Wales, and all vessels navigating the said river shall be deemed to be vessels trading with the said colony or on the coast thereof.

192. If in any prosecution in respect of any goods seized for nonpayment of duties or any other cause of forfeiture or for the recovering any penalty under this or any other act relating to the customs any dispute shall arise whether the duties of customs have been paid in respect of such goods or the same have been lawfully imported or unshipped or lawfully shipped or water borne to be shipped or concerning the place from whence such goods were brought, then and in every such case the proof thereof shall be on the defendant in such prosecution, and the defendant shall be competent and compellable to give evidence.

193. The averment that the collector has directed or elected that any information or proceedings under this or any other act relating to the customs shall be instituted, or that any ship or boat is foreign or belonging wholly or in part to Her Majesty's subjects, or that any person detained or found on board any ship, vessel, or boat liable to seizure is or is not a subject of Her Majesty, or that any goods thrown overboard, staved, or destroyed were so dealt with to avoid seizure, or that any person was employed for the prevention of smuggling or that the offense was committed within the limits of any port, shall be deemed to be sufficient, without proof of any such allegation on the part of the prosecutor or plaintiff, unless the defendant in any such case shall prove to the contrary.

194. If any officer of the customs or other person duly authorized to act as such shall make any collusive seizure or deliver up or make any agreement to deliver up or not to seize any vessel, boat, or goods liable to forfeiture, or take any bribe or gratuity for the neglect or nonperformance of his duty, every such officer or other person shall forfeit for every such offense a sum not exceeding £500 nor less than £10.

195. Every person who shall give or offer or promise to give any bribe, recompense, or reward, or shall make any collusive agreement with any such officer, as aforesaid, to induce him in any way to neglect his duty, or to do or conceal or connive at any act whereby any of the provisions of any act of the imperial Parliament or any law, rule, order, or regulation in force within the said colony may be evaded, every such person shall, whether the offer be accepted or performed or not, forfeit a sum not exceeding £200 nor less than £10.

#### *Scale of license fees for bonded warehouse.*

For each warehouse or set of warehouses adjoining or on the same wharf and licensed to the same warehouse keeper, capable of containing not exceeding 50 tons (calculated at 40 cubic feet of space to the ton, but not more than 10 feet in height, being measured upon each floor), £50.

For every 10 tons additional (but not exceeding £300 in the whole), £1.

The measurements to be made by an authorized officer of customs and duly entered by him in a book to be kept for that purpose,

#### B.

AN ACT to amend and consolidate the laws for the regulation of the customs. [14 May, 1879.]

Whereas it is expedient that the several acts now in force for the regulation of the customs should be amended and consolidated into one act, Be it therefore enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the legislative council and legislative assembly of New South Wales in parliament assembled, and by the authority of the same, as follows:

1. After the commencement of this act the whole of the unrepealed sections of the

several acts set forth in the first schedule hereto shall be and are hereby repealed except as to anything previously done under the authority of any of the said acts and except so far as relates to any arrears of duty or to any drawback which shall be or become due or payable; and except so far as may be necessary for the purpose of supporting or continuing any proceeding already taken or to be taken after the commencement of this act; and except as to the recovery or application of any penalty for any offense committed or any forfeiture incurred before the commencement of this act. And all orders and regulations and appointments duly made and all bonds or other securities taken or licenses granted shall nevertheless be valid and effectual.

2. In the construction of this act the following words within inverted commas shall have the meanings and include the persons or things set against them respectively unless inconsistent with the context:

"Boat"—Any vessel employed in removing goods or passengers in port.

"Bonded goods"—All dutiable goods placed in a warehouse under the control of the customs pending the payment of duties.

"Cargo"—All articles of merchandise not being ships' stores, passengers' luggage, or ballast.

"Coaster" or "Coasting ship"—Any ship employed in the coasting trade.

"Coasting trade"—Trade by ships from port to port within the colony.

"Collector"—The collector of customs or the principal officer of customs at any port or place or any person duly appointed to act for either.

"Commissioners"—The board called "The commissioners of customs."

"Customs"—The department of customs.

"Dray"—Any wheeled carriage for the conveyance of goods.

"Drawback"—The lawful return of duty previously paid on exportation of goods.

"Dutiable goods"—All goods subject to the payment of duty and on which duty has not yet been paid.

"Entry"—The customs document required for the landing or discharge of goods from any importing ship or warehouse.

"Foreign" or "Abroad"—Out of the Colony of New South Wales.

"Goods"—Any description of merchandise or chattels.

"Governor"—The governor with the advice of the executive council.

"Hatchway"—Any entrance whatever to the hold of a vessel.

"Importer"—The owner, consignee, or other person then possessed of or beneficially interested in any goods imported until duly discharged by the customs.

"Justice"—Any justice of the peace.

"Landing waiter"—Any officer authorized to superintend the landing or examination of goods on their importation or exportation.

"Legal wharf"—Any public wharf, quay, railway shed, or other place duly appointed for the lading or unlading of goods.

"Master"—The person in command or charge of any ship.

"Month"—Calendar month.

"Office"—Any office or employment in the department of customs.

"Officer," "Proper officer," or "Officer of customs"—Any person duly employed or appointed to act in the performance of any duty in the customs or under this act and who shall be deemed the proper officer or other officer named in any act for the collection of customs duties.

"Owner of goods"—Any person entitled, whether as owner or agent for the owner, to the possession of the goods subject to any lawful lien subsisting.

"Package"—Cask, case, bundle, or parcel of any kind or description.

"Port"—Any anchorage for shipping proclaimed to be a port.

"Queen's warehouse"—Any place duly appointed for lodging goods therein under the order of the collector.

"Ship"—Any kind of vessel used in navigation.

"Shipowner" or "Owner of a ship"—The owner, master, or any person authorized to act as agent for the owner or to receive freight or other charges payable in respect of any ship.

"Ship's stores"—All stores bona fide shipped for consumption on board, and not forming part of the cargo.

"Seaman"—Any mate, mariner, or other person being one of the crew of any ship.

"Suffrance wharf"—Any private wharf duly authorized for the lading and unlading of goods.

"Transire"—A permit or warrant for the passage of goods coastwise.

"Uncustomed goods"—Any goods which have not been duly passed by the customs.

"Warehouse" or "Bonded warehouse"—Any licensed building or premises in which goods, when landed from ships, may be lawfully placed until cleared by the customs.

"Warehouse keeper"—The officer in charge of any Queen's warehouse, or the owner or other person lawfully in charge of any licensed warehouse.

"Wharfinger"—The owner or other person lawfully in charge of any wharf.

3. The governor may appoint a collector and such other officers as may be required for carrying out the provisions of this act, all of whom shall be subject to the control of the colonial treasurer, who may define the duties of every officer and may require any of them to give such security for good conduct as he may consider necessary.

4. Every person duly employed on any service relating to the customs shall be deemed to be the proper or particular officer named in any act relating to the same for any prescribed duty or service. And everything required to be done at any particular place within any port if done at any other place therein with the sanction or approval of the colonial treasurer or collector shall be valid notwithstanding.

5. Every person appointed to any office, or in any way employed in the customs, shall, when required by the collector, make and subscribe the following declaration before the collector or a justice of the peace:

"I *A. B.* solemnly declare that I will faithfully execute to the best of my ability the office or trust committed to me in the service of Her Majesty's customs and that I will not either demand or receive any fee or reward of any kind either directly or indirectly for doing or abstaining from doing any service act duty matter or thing in the execution of my office or employment on any pretext whatever except my salary and what is or may be allowed me by law or by the colonial treasurer or the collector of customs"—

And if any officer shall either demand or receive, or consent to receive, any such fee or reward, he shall on proof thereof to the satisfaction of the colonial treasurer be liable to immediate dismissal.

6. No officer of the customs shall be compelled to serve on any jury or in any municipal or other public office.

## NORFOLK ISLAND.

[Published in the New South Wales Government Gazette of April 7, 1897.]

### IMPOSITION OF IMPORT DUTIES.

1. The import duties mentioned in the schedule to these laws shall be paid in respect of the goods therein mentioned imported or shipped for the purpose of being imported into Norfolk Island for home consumption.

### INWARD MANIFEST.

2. The master of every ship arriving at Norfolk Island shall immediately make due report of the arrival of such ship to the collector of customs, and shall furnish the collector with a list of all goods contained in his vessel.

### GOODS NOT REPORTED.

3. Goods not duly reported, or which do not correspond with the description of the same in the list above mentioned, may be detained by the collector and placed in any warehouse until explanation be made to his satisfaction. In the absence of such explanation the goods shall be forfeited and may be sold.

### ENTRIES.

4. No goods shall be laden on board any ship or unladen from any ship until a warrant be issued by the collector for the lading or unlading of such goods.

### OUTWARD MANIFEST.

5. Before any ship is cleared outward the master thereof shall deliver to the collector a list in duplicate of the goods on board such ship. The collector shall then return one copy to the master with a certificate of clearance attached.

### APPOINTMENT OF WAREHOUSES.

6. With the approval of the chief magistrate the collector may appoint any building or premises to be a warehouse for the purpose of these laws, and may permit the owner of such warehouse to charge storage on goods deposited therein according to the rates levied on goods deposited in the Queen's warehouse at the port of Sydney, New South Wales.

## BONDING OF GOODS.

7. Dutiable goods may be secured in any warehouse appointed by the collector, and shall not be removed therefrom without his authority.

## WEIGHING AND MEASURING GOODS.

8. The collector shall have power to weigh or measure any goods, and shall enter particulars of such weight or measurement in a book to be kept for that purpose, and duties shall be paid on the quantities so ascertained.

## EXAMINATION OF GOODS.

9. The collector of customs, or any person authorized by him in that behalf, may at any time open and examine any packages of goods in a warehouse or on board ship and intended to be landed.

## POWER TO BOARD A SHIP.

10. The collector of customs, or any person authorized by him in that behalf, may board any ship arriving at Norfolk Island, and stay on board until all the goods have been duly discharged, and shall have access to all parts of the ship.

## STRENGTH OF SPIRITS.

11. The strength of spirits shall be ascertained by Syke's hydrometer and Fahrenheit's thermometer, the hydrometer to be forwarded half yearly to the custom-house, Sydney, for the purpose of adjustment.

## DRAWBACK.

12. Drawback of duties will not be allowed on any goods exported from the island.

## MONTHLY RETURNS.

13. The collector shall forward to the collector of customs, Sydney, a monthly statement showing full particulars of all moneys collected by him.

## STATISTICS.

14. The collector shall keep a statistical register of all imports and exports, and shall forward a quarterly return of the same to the collector of customs, Sydney, on the forms supplied for that purpose.

## MANUFACTURE OF SPIRITS, ETC.

15. The manufacture of wine, spirits, beer, tobacco, cigars, cigarettes, snuff, and opium is prohibited on the island, except with the permission of the governor and under such regulations as may be made by the chief magistrate with the approval of the governor.

## COLLECTION OF DUTIES.

16. Duties as imposed by the tariff for Norfolk Island shall be paid at the port of shipment in Australia or New Zealand from which the goods are forwarded, to such persons as the governor may appoint in that behalf, and a dispatch note in which such goods are described shall be forwarded by such persons aforesaid to the collector of customs, Norfolk Island, by the ship conveying the goods. The duty on goods from other ports landed on the island for home consumption shall be levied and collected at the custom-house, Norfolk Island: *Provided*, That if the master shows to the satisfaction of the collector that the duty on any goods could not have been paid at the port of shipment to a person authorized to give a receipt for the same, the duty may be paid at the custom-house, Norfolk Island.

## SYDNEY REGULATIONS.

17. The rules and regulations for the collection and protection of the revenue which obtain at the port of Sydney, New South Wales, as set forth in the Customs Handbook of 1896, shall, so far as they may be applied to carry out the provisions of these laws, be observed by the collector of customs at Norfolk Island.

## SMUGGLING.

18. If any goods liable to the payment of duties are unshipped from any ship or boat, or having been warehoused are clandestinely or illegally removed without the customs duties for the same having been first paid or secured, then in such case all such goods, together with any goods found packed with or used in concealing them, shall be forfeited and may be sold.

Any person who unships or is knowingly concerned in the unshipping of any goods liable to forfeiture, or who knowingly carries or conceals, or is concerned in the carrying or concealing of any such goods, shall, on conviction thereof in a summary way before the chief magistrate, be liable to a penalty not exceeding £20.

## PENALTIES.

19. Whosoever contravenes any of the provisions of these laws shall, on conviction thereof in a summary way before the chief magistrate, be liable to a penalty not exceeding £2.

## RECOVERY OF PENALTIES.

20. All penalties imposed under these laws shall be recoverable by distress, levy, and sale of the goods and chattels of the defendant, and in default of sufficient distress the defendant may be imprisoned for any term not exceeding three months.

## COMMENCEMENT OF LAWS.

21. These laws shall have effect on and after the day on which they are notified in the New South Wales Government Gazette.

SCHEDULE.—*Import duties.*

Articles.	Unit.	Rate of duty.
Spirits .....	Gallon, proof .....	s. d. 14 0
Wine:		
Still .....	Gallon, liquid .....	5 0
Sparkling .....	do .....	10 0
Beer, in wood .....	do .....	0 6
Beer, in bottle .....	do .....	0 9
Tobacco, manufactured and unmanufactured:		
Australian leaf .....	Pound .....	2 0
Other leaf .....	do .....	3 0
Cigars and cigarettes .....	do .....	3 0
Tea .....	do .....	0 3
Coffee .....	do .....	0 3
Chicory .....	do .....	0 3
Oil, Kerosene, naphtha, and gasoline .....	Gallon .....	0 3
Sugar .....	Cwt .....	5 0
Molasses .....	do .....	3 4
Opium .....	Pound .....	20 0
Biscuits .....	do .....	0 1
Candles .....	do .....	0 1
Confectionery .....	do .....	0 1
Dried fruits .....	do .....	0 1
Jams, jellies, and preserves .....	do .....	0 1

Given under my hand and seal at Government house, Sydney, this 7th day of April, in the year of our Lord 1897, and in the sixtieth year of Her Majesty's reign.

By His Excellency's command:

J. H. YOUNG.

## NEW ZEALAND.

## Import tariff. a

[The headings of the respective classes in this table and in the table of exemptions are used solely for convenience of classification, and shall not in any way affect the articles specified therein, or be construed to indicate the material of which any such article is made. The word "iron" includes steel or steel and iron combined. Neither steam engine, nor parts of steam engines, nor steam boilers (land or marine) are included in the expression "machines" or "machinery" in either this table or the table of exemptions. The abbreviation "n. o. e." means not otherwise enumerated.]

No.	Articles.	Unit.	Rate of duty.	
			English currency.	United States equivalent.
CLASS I.—Foods and articles for human consumption.				
1	Almonds, in the shell.....	Pound.....	£ s. d. 0 0 2	\$.0405
2	Almonds, shelled, n. o. e.....	do.....	0 0 3	.0608
3	Bacon and hams.....	do.....	0 0 2	.0405
4	Biscuits, ships' plain and unsweetened.....	Cwt.....	0 3 0	.7300
5	Biscuits, other kinds.....	Pound.....	0 0 2	.0405
6	Boiled sugars, comfits, lozenges, Scotch mixtures, and sugar candy, including internal packages.....	do.....	0 0 2	.0405
7	Candied peel and drained peel.....	do.....	0 0 3	.0608
8	Capers, caraway seeds, catsup, cayenne pepper, chillies, chutney, curry powder and paste, fish paste, gelatin, isinglass, licorice, olives.....	Ad valorem.....	20 p. c.	
9	Chocolate confectionery, and all preparations of chocolate or cocoa: In plain trade packages.....	Pound.....	0 0 3	.0608
	In fancy packages or in small packages for retail sale.....	Ad valorem.....	20 p. c.	
10	Confectionery, n. o. e., including internal packages.....	Pound.....	0 0 2	.0405
11	Fish, dried, pickled, or salted, n. o. e.....	Cwt.....	0 10 0	2.4333
12	Fish, potted and preserved, the pound or package of that reputed weight, and so in proportion for packages of greater or less reputed weight.....	Pound.....	0 0 2	.0405
13	Fruit, fresh, viz: Apples, pears, plums, cherries, peaches, nectarines, medlars, apricots, quinces, tomatoes. (No duty exceeding 1d. the pound to be levied on apples and pears from July 14 to December 31.) Currants, raspberries, gooseberries, blackberries, and strawberries. Lemons.....	do.....	0 0 1	.0202
	Fruits, dried.....	do.....	0 0 2	.0405
14	Fruits, preserved in juice or sirup.....	Ad valorem.....	20 p. c.	
15	Fruit pulp, and partially preserved fruit, n. o. e.....	Pound.....	0 0 1½	.0303
16	Fruits preserved by sulphurous acid.....	do.....	0 0 1	.0202
17	Glucose.....	do.....	0 0 1	.0202
18	Honey.....	do.....	0 0 2	.0405
19	Jams, jellies, marmalade, and preserves, the pound or package of that reputed weight, and so in proportion for packages of greater or less reputed weight.....	do.....	0 0 2	.0405
20	Jellies concentrated in tablets or powder.....	do.....	0 0 4	.0811
21	Maizena and corn flour.....	do.....	0 0 ½	.0050
22	Meats, potted or preserved.....	Ad valorem.....	20 p. c.	
23	Milk, preserved.....	do.....	25 p. c.	
24	Mustard.....	Pound.....	0 0 2	.0405
25	Nuts of all kinds, except coconuts.....	do.....	0 0 2	.0405
26	Oysters, preserved, the pound or package of that reputed weight, and so in proportion for packages of greater or less reputed weight.....	do.....	0 0 2	.0405
27	Pearl barley.....	Cwt.....	0 1 0	.2433
28	Peas, split.....	do.....	0 2 0	.4866
29	Pickles.....	Gallon.....	0 3 0	.7300
30	Provisions, n. o. e.....	Ad valorem.....	20 p. c.	
31	Rice and rice flour.....	Cwt.....	0 6 0	1.4600
32	Rice, undressed, and dressed in bond.....	do.....	0 4 0	.9733
33	Salt, except rock salt.....	Ton.....	0 10 0	2.4333
34	Sardines, including the oil.....	Pound.....	0 0 2	.0405
35	Sauces.....	Gallon.....	0 4 0	.9733
36	Spices, including pepper and pimento, unground.....	Pound.....	0 0 2	.0405
37	Spices, including pepper and pimento, ground.....	do.....	0 0 4	.0811
38	Sugar.....	do.....	0 0 ½	.0101
39	Treacle and molasses.....	do.....	0 0 ½	.0101
40	Vegetables, fresh, dried, or preserved.....	Ad valorem.....	20 p. c.	
41	Vinegar, table, not exceeding 6.5 per cent of acidity b.....	Gallon.....	0 0 6	.1217

a Printed copy, transmitted by Consul Conally, of Auckland, corrected up to April, 1900, and sterling reduced to United States equivalents in the Bureau of Foreign Commerce.

b Vinegar exceeding 6.5 per cent of acidity to be treated as acetic acid.



## Import tariff—Continued.

No.	Articles.	Unit.	Rate of duty.	
			English currency.	United States equivalent.
CLASS II.—Tobacco.				
43	Cigarettes, not exceeding in weight 2½ pounds per 1,000 .....	1,000 .....	£ 17 6	\$4. 2578
	And for all weight in excess of 2½ pounds per 1,000. ....	Ounce .....	0 0 6	.1217
44	Cigars .....	Pound .....	0 7 0	1. 7033
45	Snuff .....	do .....	0 7 0	1. 9033
46	Tobacco .....	do .....	0 3 6	.8517
47	Tobacco unmanufactured, entered to be manufactured in the colony in any licensed tobacco manufactory, for manufacturing purposes only, into tobacco, cigars, cigarettes, or snuff. ....	do .....	0 2 0	.4866
CLASS III.—Alcoholic beverages and materials for making same.				
48	Ale, beer of all sorts, porter, cider, and perry, the gallon, or for 6 reputed quart bottles, or 12 reputed pint bottles. ....	Gallon .....	0 2 0	.4866
49	Cordials, bitters, and liqueurs .....	do .....	0 16 0	3. 8922
50	Hops .....	Pound .....	0 0 6	.1217
51	Malt .....	Bushel .....	0 2 0	.4866
52	Rice malt .....	Pound .....	0 0 1	.0202
53	Solid wort .....	do .....	0 0 6	.1217
54	Spirits and strong waters, the strength of which can be ascertained by Sykes's hydrometer. (No allowance beyond 16.5 under proof shall be made for spirits or strong waters of a less hydrometer strength than 16.5 under proof.)	Gallon .....	0 16 0	3. 8922
55	Spirits and strong waters, sweetened or mixed, when not exceeding the strength of proof. ....	do .....	0 16 0	3. 8932
56	Spirits and strong waters in cases shall be charged as follows, namely: 2 gallons and under, as 2 gallons; over 2 gallons and not exceeding 3, as 3 gallons; over 3 gallons and not exceeding 4, as 4 gallons; and so on for any greater quantity contained in any case.			
57	Spirits or strong waters, mixed with ingredients in any proportion exceeding 33 per cent of proof spirit, and although thereby coming under any other designation, excepting patent or proprietary medicines, or tinctures and medicinal spirits otherwise enumerated. ....	do .....	0 16 0	3. 8932
58	Wine, Australian, containing not more than 35 per cent of proof spirit verified by Syke's hydrometer, the gallon, or for 6 reputed quart bottles, or 12 reputed pint bottles. ....	do .....	0 5 0	1. 2106
59	Wine, other than sparkling and Australian, containing less than 40 per cent of proof spirit verified by Syke's hydrometer, the gallon, or for 6 reputed quart bottles, or twelve reputed pint bottles. ....	do .....	0 6 0	1. 4660
60	Wine, sparkling.			
CLASS IV.—Nonalcoholic beverages and materials for making same.				
61	Aerated and mineral waters and effervescing beverages. ....	Ad valorem. ....	20 p. c.	
62	Chicory .....	Pound .....	0 0 3	.0608
63	Chocolate .....	do .....	0 0 3	.0608
64	Cocoa .....	do .....	0 0 3	.0608
65	Coffee, essence of .....	Ad valorem. ....	20 p. c.	
66	Coffee, raw .....	Pound .....	0 0 2	.0405
67	Coffee, roasted .....	do .....	0 0 5	.1014
68	Syrups; lime or lemon juice sweetened; raspberry vinegar. ....	Ad valorem. ....	20 p. c.	
69	Tea .....	Pound .....	0 0 4	.0811
CLASS V.—Drugs, medicines, chemicals, and druggists' sundries.				
70	Acid, acetic, n. o. e., containing not more than 30 per cent of acidity. For every 10 per cent of acidity or fraction thereof additional.	Pound .....	0 0 1½	.0303
		do .....	0 0 0½	.0101
71	Acid, tartaric .....	do .....	0 0 1	.0202
72	Baking powder, yeast preparations, and other ferments. ....	Ad valorem. ....	20 p. c.	
73	Chemicals n. o. e., including photographic chemicals, and glacial acetic acid. ....	do .....	20 p. c.	
74	Cream of tartar .....	Pound .....	0 0 1	.0202
75	Drugs and druggists' sundries and apothecaries' wares, n. o. e. ....	Ad valorem. ....	20 p. c.	
76	Essences, flavoring, spirituous, 15 per cent ad valorem until Feb. 1, 1896, and thereafter.	Gallon .....	0 16 0	2. 8932

Import tariff—Continued.

No.	Articles.	Unit.	Rate of duty.	
			English currency.	United States equivalent.
CLASS V.— <i>Drugs, medicines, chemicals, and druggists' sundries—Continued.</i>				
77	Essences, flavoring, n. o. e. ....		£ s. d.	
78	Eucalyptus oil, in bulk or bottle.....	Ad valorem...	15 p. c.	
79	Glycerin, refined.....	do	20 p. c.	
80	Opium.....	Pound	2 0 0	\$9.7933
81	Patent medicines.....	Ad valorem...	10 p. c.	
82	Proprietary medicines, or medicaments, (1) bearing the name of the proprietor on label or package; (2) bearing a prefixed name in the possessive case; (3) n. o. e., prepared by any occult secret or art.....	do	40 p. c.	
83	Saccharine, except in the form of tabloids or tablets.....	Ounce	0 1 6	3650
84	Sarsaparilla.....	Ad valorem...	25 p. c.	
85	Soda, carbonate and bicarbonate.....	Cwt	0 1 0	2433
86	Soda, crystals.....	do	0 2 0	4896
87	Tinctures and medicinal spirits of any recognized pharmacopœia, containing more than 50 per cent of proof spirit.....	Pound	0 1 0	2433
88	Tinctures and medicinal spirits of any recognized pharmacopœia, containing less than 50 per cent of proof spirit.....	do	0 6	1217
CLASS VI.— <i>Clothing and textile goods.</i>				
89	Apparel and ready-made clothing, and all articles n. o. e. made up wholly or in part from textile or other piece goods.....	Ad valorem...	25 p. c.	
90	Apparel made by British or foreign tailors, dress, mantle, or jacket makers, to the order of residents in the colony, and intended for the individual use of such residents, whether imported by the residents themselves or through an importing firm.....	do	40 p. c.	
91	Blankets.....	do	20 p. c.	
92	Collars and cuffs, of paper or other material.....	do	25 p. c.	
93	Cotton counterpanes.....	do	20 p. c.	
94	Cotton piece goods, to include Turkey twills, dress prints (hard spun and plain woven), where the invoice value does not exceed 4d. the yard; and cotton piece goods n. o. e. ....	do	10 p. c.	
95	Cotton piece goods—namely, tapestry; cretonnes; chintz art crepe and serges; velveteens, velvets, and plushes, all kinds; damasks, moquette; sateens, linenettes; crepons; crimps; zephyrs; ginghams; Turkey twills; prints; printed cottons; piqués; vestings; quiltings and marcellas; mualins of all kinds; nets; window nets; hollandas, curtains, and blinds; diapers; ticks, including colored Belgian; towelings; laces.....	do	20 p. c.	
96	Drapery n. o. e.....	do	20 p. c.	
97	Feathers, ornamental (including ostrich), and artificial flowers.....	do	25 p. c.	
98	Forfar, dowlas, and flax sheeting, n. o. e.....	do	20 p. c.	
99	Furs.....	do	25 p. c.	
100	Haberdashery n. o. e.....	do	20 p. c.	
101	Hats of all kinds, including straw hats, also caps.....	do	25 p. c.	
102	Hosiery n. o. e.....	do	20 p. c.	
103	Lace, and laces, n. o. e.....	do	25 p. c.	
104	Millinery of all kinds, including trimmed hats, caps, and bonnets.....	do	25 p. c.	
105	Ribbons and crapes, of all kind.....	do	25 p. c.	
106	Rugs, woolen, cotton, opossum, or other.....	do	20 p. c.	
107	Shawls.....	do	20 p. c.	
108	Silks, satins, velvets, plushes, n. o. e., composed of silk mixed with any other material, in the piece.....	do	25 p. c.	
109	Textile piece goods other than cotton or silk.....	do	20 p. c.	
110	Umbrellas, parasols, and sunshades.....	do	20 p. c.	
111	Yarns n. o. e.....	do	20 p. c.	
CLASS VII.— <i>Leather and manufactures of leather.</i>				
112	Boots, shoes, and slippers, n. o. e.; goloshes, clogs, and patens, vamps, uppers, and laces.....	Ad valorem...	22½ p. c.	
113	Heel plates and toe stiffeners and plates.....	do	22½ p. c.	
114	Leather: Leather belting and belt leather, harness, bridle, legging, bag, kip (other than East India). Buff and split, including satin hides and tweeds. Cordovan, levant leather, roans, sheepskins, morocco, n. o. e., basila. Sole leather.....	Pound do do do do	0 0 4 0 0 3 0 0 3 0 0 2	.0811 .0608 .0608 .0405

## Import tariff—Continued.

No	Articles.	Unit.	Rate of duty.	
			English currency.	United States equivalent.
CLASS VII.— <i>Leather and manufactures of leather—Continued.</i>				
	Leather—Continued.			
	East India kip, Persians, lambskins and goatskins (dressed other than morocco), kangaroo and wallaby skins (dressed), tan and colored calf.	Pound	£ 0 0 2	\$0.0405
	Leather, n. o. e.	do	0 0 1	.0202
115	Leather board or compo.	do	0 0 4	.0811
116	Leather bags and leather-cloth bags, n. o. e.	Ad valorem	20 p. c.	
117	Leather, chamois.	do	20 p. c.	
118	Leather cut into shapes.	do	22½ p. c.	
119	Leather leggings.	do	22½ p. c.	
120	Leather manufactures, n. o. e.	do	20 p. c.	
121	Portmanteaus; trunks; traveling bags and brief bags of leather or leather cloth, 10 in. in length and upward, and carpet bags.	do	25 p. c.	
122	Saddlery and harness, whips and whip thongs	do	20 p. c.	
CLASS VIII.— <i>Furniture and household furnishing.</i>				
123	Basket and wicker ware, n. o. e., not being furniture	Ad valorem	20 p. c.	
124	Carpets and druggets; floor cloth; mats and matting	do	20 p. c.	
125	Desks.	do	20 p. c.	
126	Furniture and cabinet ware, n. o. e., and other than iron	do	25 p. c.	
127	Furniture, knife, and plate powder and polish	do	20 p. c.	
128	Mantelpieces, other than stone.	do	20 p. c.	
129	Upholstery, n. o. e.	do	25 p. c.	
CLASS IX.— <i>China, glass, and earthen goods.</i>				
130	Bricks, known as fire bricks	Ad valorem	20 p. c.	
131	China, porcelain, and parian ware	do	20 p. c.	
132	Drainage pipes and tiles	do	20 p. c.	
133	Earthen flooring and garden tiles.	do	20 p. c.	
134	Earthenware, stoneware, and brown ware.	do	20 p. c.	
135	Filters	do	20 p. c.	
136	Fire clay, ground, and fire-clay goods	do	20 p. c.	
137	Glass, crown, sheet, and common window	100 feet	0 2 0	
138	Glassware; also plate glass, and glass, polished, colored, and other kinds, n. o. e.; globes and chimneys for lamps.	Ad valorem	20 p. c.	
139	Lamps, lanterns, and lamp wick	do	20 p. c.	
140	Plate glass, beveled or silvered; mirrors and looking glasses, framed or unframed	do	25 p. c.	
CLASS X.— <i>Fancy goods musical instruments, etc.</i>				
141	Artificial flies	Ad valorem	25 p. c.	
142	Cards, playing	Pack.	0 0 6	.1217
143	Clocks	Ad valorem	20 p. c.	
144	Dressing cases	do	20 p. c.	
145	Fancy goods and toys	do	20 p. c.	
146	Fishing tackle, including artificially baited hooks other than flies.	do	20 p. c.	
147	Jewelry: plate, gold or silver; greenstone, cut or polished.	do	20 p. c.	
148	Moldings in the piece, for picture frames, cornices, or ceilings.	do	15 p. c.	
149	Musical instruments of all kinds, n. o. e.	do	20 p. c.	
150	Oil, perfumed	do	25 p. c.	
151	Papier-maché ware	do	20 p. c.	
152	Perfumery, n. o. e.	do	25 p. c.	
153	Perfumed spirits and cologne water	Gallon	1 10 0	7.3008
154	Photographic goods, n. o. e.	Ad valorem	20 p. c.	
155	Pictures, paintings, drawings, engravings, and photographs, framed or unframed, picture or photograph frames and mounts.	do	20 p. c.	
156	Plated ware.	do	20 p. c.	
157	Statues, statuettes, casts, and bronzes	do	20 p. c.	
158	Tobacco pipes and cases, cigar and cigarette holders and cases, cigarette papers and cases.	do	25 p. c.	
159	Toilet preparations, n. o. e.	do	25 p. c.	
160	Watches.	do	20 p. c.	
161	Walking sticks.	do	20 p. c.	

## Import tariff—Continued.

No.	Articles.	Unit.	Rate of duty.	
			English currency.	United States equivalent.
CLASS XI.—Paper manufactures and stationery.				
162	Calendars and show cards, all kinds .....	Ad valorem...	£ s. d.	
163	Cardboard boxes complete, or cardboard cut and shaped for boxes (including match boxes) .....	do .....	25 p. c.	
164	Directories of New Zealand, or of any part thereof; also covers for directories .....	do .....	25 p. c.	
165	Handbills, programmes, and circulars, playbills and printed posters .....	do .....	20 p. c.	
166	Ink, writing .....	do .....	20 p. c.	
167	Paper bags, coarse (including sugar bags) .....	Cwt .....	0 7 6	\$1.8243
168	Paper bags, n. o. e. ....	Ad valorem .....	25 p. c.	
169	Paper hangings .....	do .....	15 p. c.	
170	Paper, wrapping, viz, blue candle, glazed cap, glazed casings, small hand, lumber hand, and tissue .....	Cwt .....	0 5 0	1.2166
171	Paper, wrapping, other kinds, including brown, cartridge, and sugar papers .....	Cwt .....	0 5 0	1.2166
172	Printed matter relating to patent or proprietary medicines; trade catalogues, price lists, and fashion plates of the goods of firms or persons in the colony .....	Ad valorem .....	25 p. c.	
173	Stationery and writing paper, n. o. e. ....	do .....	20 p. c.	
174	Stationery, manufactured, viz, account books; manuscript books; billhead, invoice, and statement forms; printed or ruled paper; counter books; check and draft forms; tags; labels; blotting pads; sketch books; book covers; copying letter books; manifold writers; albums, other than for photographs; diaries; birthday books; plain or faint-lined ruled books; printed window tickets; printed, lithographed, or embossed stationery; and Christmas, New Year, birthday, and Easter cards and booklets .....	do .....	25 p. c.	
175	Stereotypes and matrices .....	do .....	25 p. c.	
CLASS XII.—Manufactures of metal.				
176	Bicycles, tricycles, and the like vehicles; also finished or partly finished or machined parts of same, n. o. e., including weldless steel tubing cut to short lengths .....	Ad valorem .....	20 p. c.	
177	Boilers, land and marine .....	do .....	20 p. c.	
178	Brass cocks, valves, unions, lubricators, and whistles .....	do .....	20 p. c.	
179	Brass manufactures, n. o. e. ....	do .....	20 p. c.	
180	Cartridges (shot), 10 to 24 bore .....	100 .....	0 1 6	.3650
181	Cartridge cases .....	100 .....	0 0 9	.1825
182	Cartridges, n. o. e. ....	Ad valorem .....	20 p. c.	
183	Cash-registering machines .....	do .....	10 p. c.	
184	Coffin furniture .....	do .....	20 p. c.	
185	Composition piping .....	Cwt .....	0 3 6	.8517
186	Copper manufactures, n. o. e. ....	Ad valorem .....	20 p. c.	
187	Copying presses .....	do .....	20 p. c.	
188	Crab winches, cranes, n. o. e., capstans, and windlasses .....	do .....	20 p. c.	
189	Cutlery .....	do .....	20 p. c.	
190	Firearms, all kinds .....	do .....	20 p. c.	
191	Galvanized-iron manufactures, n. o. e. ....	do .....	25 p. c.	
192	Gasmeters, and other apparatus for producing gas; also gas meters .....	do .....	10 p. c.	
193	Gas pipes, iron .....	do .....	5 p. c.	
194	Hardware, ironmongery, and hollow ware .....	do .....	20 p. c.	
195	Iron bridges, and iron material, n. o. e., for the construction of bridges, wharves, jetties, or patent slips .....	do .....	20 p. c.	
196	Iron columns for buildings, and other structural ironwork .....	do .....	20 p. c.	
197	Iron doors for safes and vaults .....	do .....	20 p. c.	
198	Iron, galvanized corrugated sheets, screws, and nails .....	Cwt .....	0 2 0	.4866
199	Iron, galvanized tiles, ridging, guttering, and spouting .....	Ad valorem .....	20 p. c.	
200	Iron gates and gate posts, staples, standards, straining posts and apparatus .....	do .....	20 p. c.	
201	Iron nails .....	Cwt .....	0 2 0	.4866
202	Iron pipes, and fittings for same, including main cocks .....	Ad valorem .....	5 p. c.	
203	Iron, plain galvanized sheet and hoop .....	Cwt .....	0 1 3	.3650
204	Iron tanks, exceeding 200 gallons and not exceeding 400 gallons .....	Each .....	0 10 0	2.4333
205	Iron tanks of and under 200 gallons .....	do .....	0 5 0	1.2165
206	Ironwork and wirework .....	Ad valorem .....	20 p. c.	
207	Japanned and lacquered metal ware .....	do .....	25 p. c.	
208	Lawn mowers .....	do .....	20 p. c.	
209	Lead, in sheets .....	Cwt .....	0 1 6	.3650
210	Lead piping .....	do .....	0 3 6	.8517

## Import tariff—Continued.

No.	Articles.	Unit.	Rate of duty.	
			English currency.	United States equivalent.
CLASS XII.— <i>Manufactures of metal</i> —Continued.				
211	Machinery, n. o. e. ....	Ad valorem	£ s. d.	
212	Machinery, electric, and appliances .....	do	20 p. c.	
213	All machinery for agricultural purposes, including chaff-cutters, corn crushers, cornshellers, also articles used in manufacturing the same—namely, chaff-cutting knives, tilt rakes, fittings for thrashing mills, forgings for plows; but excluding reapers and binders. ....	do	10 p. c.	
		do	5 p. c.	
214	Machinery for dairy purposes, excluding separators and coolers. ....	do	5 p. c.	
215	Machinery for flour mills, woolen mills, paper mills, rope and twine making, dredging, saw milling, planing, and wood working (including lathes), oil refining, boring, and also machinery for refrigerating or preserving meat, leather-splitting machines, and band knives for same. ....	do	5 p. c.	
216	Machinery for stamping and blocking tin .....	do	5 p. c.	
217	Machinery of every description for mining purposes, including machine pumps, but excluding machinery for gold-saving purposes and processes. ....	do	5 p. c.	
218	Manufactures, n. o. e., of metal, or of metal in combination with any other material. ....	do	20 p. c.	
219	Nails, n. o. e. ....	Cwt	0 3 0	\$0.7300
220	Portable engines on four or any greater number of wheels, with boilers of locomotive type; also traction engines. ....	Ad valorem	5 p. c.	
221	Printing machines and presses .....	do	5 p. c.	
222	Pumps and other apparatus for raising water, n. o. e. ....	do	20 p. c.	
223	Railway and tramway plant and materials, n. o. e. ....	do	20 p. c.	
224	Sad irons. ....	do	20 p. c.	
225	Shot .....	Cwt	0 10 0	2.4333
226	Soda-water machines; also machines for aerating liquids. ....	Ad valorem	5 p. c.	
227	Steam engines, and parts of steam engines, n. o. e. ....	do	20 p. c.	
228	Steam engines, and parts thereof, including the boiler or boilers therefor, imported specially for mining and dairy-ing purposes. ....	do	5 p. c.	
229	Tinware and tin-smiths' furniture, n. o. e. ....	do	25 p. c.	
230	Waterworks pipes, iron .....	do	5 p. c.	
231	Weigh bridges and weighing machines. ....	do	20 p. c.	
232	Wire mattresses and webbing .....	do	20 p. c.	
233	Zinc tiles, ridging, guttering, piping. ....	do	20 p. c.	
234	Zinc manufactures, n. o. e. ....	do	25 p. c.	
CLASS XIII.— <i>Timber and articles made from timber.</i>				
235	Bellows, other than forge. ....	Ad valorem	20 p. c.	
236	Blocks, wooden tackle .....	do	20 p. c.	
237	Buckets and tubs, of wood. ....	do	20 p. c.	
238	Carriages, carts, drays, wagons, and perambulators, and wheels for the same. ....	do	20 p. c.	
239	Carriage shafts, spokes, and felloes, dressed; bent carriage timber, n. o. e. ....	do	20 p. c.	
240	Doors, glazed, with ornamental glass .....	Each	0 4 0	.9732
241	Doors, plain .....	do	0 2 0	.4866
242	Sashes, glazed, with ornamental glass. ....	Pair	0 4 0	.9732
243	Sashes, plain .....	do	0 2 0	.4866
244	Timber, palings .....	100	0 2 0	.4866
245	Timber, posts .....	100	0 8 0	1.9464
246	Timber, rails. ....	100	0 4 0	.9732
247	Timber, sawn, dressed, superficial feet. ....	100 feet	0 4 0	.9732
248	Timber, sawn, rough, superficial feet. ....	do	0 2 0	.4866
249	Timber, shingles and laths. ....	1,000	0 2 0	.4866
250	Woodenware and turnery, n. o. e., and veneers. ....	Ad valorem	20 p. c.	
CLASS XIV.— <i>Oils, paints, etc.</i>				
251	Axle grease and other solid lubricants .....	Ad valorem	20 p. c.	
252	Harness oil and composition, and leather dressing .....	do	20 p. c.	
253	Naphtha .....	Gallon	0 0 6	1.4600
254	Oil, kerosene. ....	do	0 0 6	1.4600
255	Oil, linseed. ....	do	0 0 6	1.4600
256	Oil, mineral, including shale waste or unrefined mineral oil, n. o. e. ....	do	0 0 6	1.4600
257	Oil, n. o. e. ....	do	0 0 6	1.4600
258	Oil, olive. ....	do	0 0 6	1.4600
259	Oil, vegetable, in bulk, n. o. e. ....	do	0 0 6	1.4600
260	Oil, vegetable or other, in bottle .....	Ad valorem	15 p. c.	
261	Paints and colors ground in oil or turpentine. ....	Cwt	0 2 6	.6080
262	Paints and colors mixed ready for use .....	do	0 5 0	1.2166
263	Putty .....	do	0 2 0	.6045

Import tariff—Continued.

No.	Articles.	Unit.	Rate of duty.	
			English currency.	United States equivalent.
CLASS XIV.— <i>Oils, paints, etc.</i> —Continued.				
264	Stearine .....	Pound .....	£ s. d. 0 0 1½	\$0.0306
265	Varnish, enamel paints, gold size .....	Gallon .....	0 2 0	4.866
266	Whiting and chalk .....	Cwt .....	0 1 0	.2433
CLASS XV.— <i>Agricultural and farm products, etc.</i>				
267	Animals, food for, of all kinds, n. o. e. ....	Ad valorem .....	20 p. c.	
268	Cattle, horned .....	Each .....	0 10 0	2.4333
269	Chaff .....	Ton .....	1 0 0	4.8665
270	Grain—namely, barley .....	100 pounds .....	0 2 0	.4866
271	Grain and pulse, of every kind, n. o. e. ....	do .....	0 0 9	.1825
272	Grain and pulse, of every kind, when ground or in any way manufactured, n. o. e. ....	do .....	0 1 0	.2433
273	Horses .....	Each .....	1 0 0	4.8665
274	Linseed .....	Ton .....	1 0 0	4.8665
275	Maize .....	100 pounds .....	0 0 9	.1825
276	Onions .....	Ton .....	1 0 0	4.8665
277	Prepared calf meal .....	do .....	1 5 0	6.6831
CLASS XVI.— <i>Miscellaneous.</i>				
278	Bags, flour .....	Ad valorem .....	20 p. c.	
279	Bags, calico, forfar, hessian, and linen .....	do .....	20 p. c.	
280	Bagging and bags, n. o. e. ....	do .....	15 p. c.	
281	Blacking and boot gloss .....	do .....	20 p. c.	
282	Blacklead .....	do .....	20 p. c.	
283	Blue .....	Pound .....	0 0 2	.0405
284	Brooms, brushes, and brushware, n. o. e. ....	Ad valorem .....	25 p. c.	
285	Brushes, hair, and combs; toilet, clothes, and hat brushes .....	do .....	20 p. c.	
286	Candles, or package of that reputed weight, and so in proportion for packages of greater or less reputed weight.	Pound .....	0 0 2	.0405
287	Cement .....	Barrel .....	0 2 0	4.866
288	Cordage and rope, n. o. e. ....	Ad valorem .....	20 p. c.	
289	Cork, cut, including bungs .....	do .....	20 p. c.	
290	Fireworks, n. o. e. ....	do .....	20 p. c.	
291	Flock .....	do .....	10 p. c.	
292	Glue and size .....	Pound .....	0 0 1½	.0306
293	Granite, sawn on not more than two sides, and not dressed or polished.	Ad valorem .....	5 p. c.	
294	Marble, granite, and other stone, dressed or polished, and articles made therefrom, including mantelpieces.	do .....	25 p. c.	
295	Matches:			
	Wooden, in boxes containing not more than 60 matches .....	Gross .....	0 1 0	.2433
	In boxes containing over 60 and not more than 100 matches.	do .....	0 2 0	.4866
	In boxes containing more than 100 matches, for every 100 matches or fraction thereof contained in one box.	do .....	0 2 0	.4866
	Wax, "plaid vestas," in cardboard boxes containing under 100 matches.	do .....	0 1 2	.2838
	"Pocket vestas" in tin or other boxes containing under 100 matches.	do .....	0 1 9	.4258
	"Sportsman's," "ovals," and "No. 4 tin vestas," in boxes containing not more than 200 matches.	do .....	0 5 0	1.2166
	Other kinds, for every 100 matches or fraction thereof contained in one box.	do .....	0 2 6	.6083
296	Nets and netting .....	Ad valorem .....	20 p. c.	
297	Powder, sporting .....	Pound .....	0 0 6	.1217
298	Rice, manufactured into starch in bond .....	Cwt .....	0 0 2	.0405
299	Sack, other than corn sacks, and jute sacks .....	Ad valorem .....	15 p. c.	
300	Sausage skins and casings (including brine or salt) .....	Pound .....	0 0 3	.0608
301	Soap, common yellow, and blue mottled .....	Cwt .....	0 0 5	.1014
302	Soap, n. o. e. ....	Ad valorem .....	25 p. c.	
303	Soap powder, extract of soap, dry soap, and soft soap .....	do .....	20 p. c.	
304	Spirits, methylated .....	Gallon .....	0 1 0	.2433
305	Spirits, cleared from warehouse, methylated under prescribed conditions.	do .....	0 0 6	.1217
306	Starch .....	Pound .....	0 0 2	.0405
307	Tarpaulins, tents, rick and wagon covers .....	Ad valorem .....	20 p. c.	
308	Twine, n. o. e. ....	do .....	20 p. c.	
309	Washing powder .....	do .....	20 p. c.	
310	Wax, paraffin, mineral, vegetable, and Japanese .....	Pound .....	0 0 1½	.0306
In addition to any duty chargeable by law on any goods imported into the colony, a further duty of 20 per cent ad valorem shall be charged when the goods are prison made.				

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## GOODS FREE OF DUTY.

CLASS I.—*Foods, etc.*

- 311. Almonds, Barbary, Sicily, and French, used in confectioners' manufactures
- 312. Anchovies, salted, in casks.
- 313. Arrowroot, sago, tapioca, macaroni, vermicelli, and prepared groats.
- 314. Rock salt.

CLASS IV.—*Nonalcoholic beverages, etc.*

- 315. Cocoa beans.

CLASS V.—*Drugs, etc.*

- 316. Acids, viz. boracic; carbolic, in bulk; fluoric, muriatic, nitric, oxalic, oleic, pyrogallie, salicylic, sulphuric.
- 317. Concentrated extracts or essences in liquid form or preserved in fat for perfume manufacturing purposes in manufacturing warehouses, in bottles of not less than 1 pound in weight.
- 318. Disinfectants.
- 319. Drugs and chemicals, viz: Alum; sulphate of aluminium; sulphate of ammonia; anhydrous ammonia; aniline dyes; arsenic; bluestone or sulphate of copper; borax; catechu; chloride of calcium; nitrate of silver; cochineal; creosote, crude or commercial; glycerine, crude; gum arabic and tragacanth; gum benzoin; artificial gum arabic; gum damar; phosphorus; potash, caustic potash, and chlorate of potash; pearlash; cyanide of potassium; salammonic; salt-peter; acetate of soda, crude; soda ash; caustic soda; nitrate of soda; silicate of soda; sulphate of soda; sulphide of sodium; strychnine; sulphur; chloride of zinc; iron sulphates; gall nuts; turmeric; saffron; nitrous oxide gas; tree washes; insecticides; maltine; chlorodyne.
- 320. Essential oils, except eucalyptus; cod-liver oil; oil of rhodium.
- 321. Horse drenches.
- 322. Medicinal barks, leaves, herbs, flowers, roots, and gums.
- 323. Scrub exterminator.
- 324. Sheep dip; sheep drenches; sheep ticks.
- 325. Surgical and dental instruments and appliances.
- 326. Scientific and assay balances, retorts, flasks, and other appliances for chemical analysis and assay work.
- 327. Water-hardening chemicals for brewers' use.

CLASS VI.—*Clothing and textiles.*

- 328. Accouterments for military purposes, excepting uniform clothing.
- 329. Brace elastic and brace mountings.
- 330. Bunting in the piece.
- 331. Butter and cheese cloth.
- 332. Buttons, tapes, wadding, pins, needles.
- 333. Calico, white and gray; also cotton sheetings in the piece.
- 334. Corduroy, moleskin, and plain beaver skin, of cotton, in the piece.
- 335. Colored cotton shirtings, flannelette shirtings.<sup>1</sup>
- 336. Forfar, downas, and flax sheeting, when cut up under supervision in sizes not exceeding 47 by 36 inches, for making floor bags, and not exceeding 54 inches for lining wool mats.
- 337. Fur skins, green or sun dried.
- 338. Gold or silver lace or braid for military clothing.
- 339. Hatmakers' materials, viz: Silk plush, felt hoods, shellac, galloons, calicoes, spale boards for hat boxes, leathers and linings, blocks, molds, frames, ventilators, and tassels.
- 340. Hessians, plain or striped, and scrim.
- 341. Leather cloth.
- 342. Minor articles (required in the making up of apparel, boots, shoes, hats, caps, saddlery, umbrellas, parasols, and sunshades), enumerated in any order of the commissioner, and published in the Gazette.
- 343. Sailcloth, canvas, and unbleached double-warped duck, in the piece.
- 344. Sewing cottons, silks, and threads; crotch, hot, darning, and knitting cottons; angola mendings not exceeding 45 yards, on cards.
- 345. Silk for flour dressing.
- 346. Silk twist (shoemakers' and saddlers').
- 347. Staymakers' binding, eyelets, corset fasteners, jean, ticks, lusting, sateen, and cotell.
- 348. Tailors' trimmings, viz: Plain-colored imitation hair cloth; canvas; plain Verona and plain diagonal, and such patterns of checked Italian cloth as may be approved of by the commissioner of customs; Italian cloth of cotton or wool; buckram; wadding and padding; silk, worsted, and cotton bindings and braids; stay bindings; Russia braids; shoulder pads; buckles; silencias; drab, slate, and brown jeans; pocketings; slate, black, and dyed unions and linens.
- 349. Umbrella-makers' materials, viz: Reversible and levantine silk mixtures, gloria and satin de chène of not less than 44 inches in width; alpaca cloth, with border; zanella cloth, with border; also other piece goods on such conditions as the commissioner may approve; sticks, runners, notches, caps, ferrules, cups, ribs, stretchers, tips, and rings.
- 350. Union shirtings, the invoice value of which does not exceed 6d. the yard.<sup>1</sup>
- 351. Waterproof material, in the piece.

CLASS VII.—*Leather, and articles used in leather manufactures.*

- 352. Boot elastic.
- 353. Bootmakers' linings, canvas, plain or colored; bag and portmanteau linings, of such materials, qualities, and patterns as may be approved by the commissioner.
- 354. Boots, shoes, and slippers, viz. children's, Nos. 0 to 3.
- 355. Cork soles and sock soles.

<sup>1</sup> Whenever any dispute arises as to the application of the exemption in favor of colored cotton, flannelette, or union shirtings, in the case of fabrics alleged to be such shirtings, the commissioner has power to decide such dispute; and in case of doubt on his part he may require the fabric in dispute to be cut up for shirt making under such conditions as he prescribes.

356. East India kip, crust or rough tanned, but undressed.
357. Goatskins, crust or rough tanned, but undressed.
358. Grindery, except heel and toe plates.
359. Hogskins.
360. Kangaroo, wallabi skins, undressed.
361. Leather, japanned or enameled; goatskins, dressed as morocco, colored (other than black).
362. Saddletrees.
363. Saddlers' ironmongery (except bits and stirrup irons), hames, and mounts for harness; straining, surcingle, brace, girth, and roller webs; collar check, and the same article plain, of such quality as may be approved by the commissioner; legging buckles.
364. Tanning materials, crude.

CLASS VIII.—*Furniture, etc.*

365. Blind webbing and tape.
366. Upholsterers' webbing, hair seating, imitation hair seating, curled hair, gimp, and cord of wool, cotton, or silk; tufts and studs.

CLASS IX.—*China, glass, etc.*

367. Bottles, empty, plain glass, not being cut or ground; also jars up to 3 inches in diameter at the mouth.
368. Glass plates (engraved) for photolithographic work.
369. Jars or other dutiable vessels, containing free goods or goods subject to a fixed rate of duty, and being ordinary trade packages for the goods contained in them.

CLASS X.—*Fancy goods, etc.*

370. Action work and keys, in frames or otherwise, for manufacture of organs, harmoniums, and pianos; organ pipes and stop knobs.
371. Artists' canvas, colors, brushes, and pallet knives.
372. Magic lanterns, lenses, and slides.
373. Microscopes and astronomical telescopes, and lenses for same.
374. Musical instruments, specially imported for volunteer bands.
375. Paintings, statuary, and works of art, presented to or imported by any public institution or art association registered as a body corporate, for display in the buildings of such institution or association, and not to be sold or otherwise disposed of.
376. Photographic cameras and lenses.
377. Photographs of personal friends in letters or packets.
378. Precious stones, cut or uncut and unmounted.
379. Sensitized surfaces for photographic purposes.

CLASS XI.—*Paper, etc.*

380. Bookbinders' materials, viz: Cloth, leather, thread, headbands, webbing, end papers, tacketing gut, marbling colors, marble paper, blue paste for ruling ink, staple presses, wire staples, staple sticks.
381. Butter paper, known as parchment paper or waxed paper.
382. Cardboard and pasteboard, of sizes not less than that known as "royal."
383. Cardboard boxes, material for, viz: Gold and silver paper, plain and embossed, gelatine and colored papers, known as "box papers."
384. Cartridge paper for drawing books.
385. Cloth-lined boards, not less than "royal."
386. Cloth-lined papers; enameled paper; ivory and gelatine; metallic paper, not less than "demy."
387. Copybooks and drawing books.
388. Copying paper, medium and double foolscap, in original mill wrappers and labels.
389. Handmade check paper.
390. Ink, printing.
391. Masticated para.
392. Millboard and bookbinders' leather board.
393. Paper, hand made or machine-made, book or writing, of sizes not less than the size known as "demy," when in original wrappers.
394. Printing paper.
395. Printed books, papers, and music n.o.e.
396. School slates, and educational apparatus.

CLASS XII.—*Metals.*

397. Anchors.
398. Artificers' tools.
399. Axes and hatchets; spades, shovels, and forks; picks; mattocks; quartz and knapping hammers; scythes, sheep shears, reaping hooks; soldering irons; paper-hangers' scissors; butchers' saws and cleavers.
400. Axles, axle-arms and boxes.
401. Band saws and folding saws, including frames.
402. Bellows nails.
403. Bicycles and tricycles, fittings for, viz: Rubber tires, pneumatic tires, outside covers, and inner tubes; rubber and cork handles, and pedal rubbers; also drop forgings and stampings, ball-bearings, weldless steel tubes in full lengths, rims, forks, and spokes, in the rough.
404. Blacksmiths' anvils, forges, and fans.
405. Bolts, 5 by  $\frac{1}{2}$  inches in diameter, and under and nuts for same.
406. Brass and copper, in pigs, bars, tubes, or sheets.
407. Brass tubing and stamped work, in the rough, for gasallers and brackets.
408. Cape, percussion.
409. Card clothing for woolen mills.
410. Chains, trace and plow chains; or metal articles required to repair or complete riding or driving harness or saddlery to be repaired or made in the colony.
411. Copper and composition rods, bolts, sheathing, and nails.



412. Couch-roll jackets, machine wires, beater bars, and strainer plates for paper mills.
413. Crucibles.
414. Emery grinding machines and emery wheels.
415. Empty iron drums, not exceeding 10 gallons capacity.
416. Engineers' machine tools.
417. Eyelets.
418. Fire engines, including Merryweather's chemical fire engines.
419. Fishhooks.
420. Galvanizing baths, welded.
421. Gas engines and hammers, and oil engines.
422. Glassmakers' molds.
423. Hydraulic cranes.
424. Iron and brass wove wire and wire gauze; also wire netting.
425. Iron boiler plates and unflanged end plates for boilers; boiler tubes not exceeding 6 inches in diameter, and unflanged; Bowling's expansion rings; furnace flues.
426. Iron, plain black sheet, rod, bolt, bar, plate, hoop, and pig.
427. Iron rolled girders.
428. Iron plates, screws, and castings for ships.
429. Iron wire n. o. e., including fencing wire, plain and barbed.
430. Lead, in pigs and bars.
431. Locomotives.
432. Machine saws.
433. Machinery for gold-saving purposes and processes.
434. Metal fittings for trunks, portmanteaus, traveling bags, leggings, bags, and satchels.
435. Metal sheaves for blocks.
436. Metallic capsules.
437. Perambulators and the like vehicles, fittings for, n. o. e.
438. Perforated or cellular sheet zinc or iron.
439. Printing type and materials n. o. e.
440. Rails for railways and tramways.
441. Reapers and binders, and reaping and mowing machines, and extra parts for same; materials for manufacturing agricultural machinery, namely, reaper-knife sections, fingers, brass and steel springs, malleable castings, disks for harrows, moldboards and plowshares, moldboard plates and steel share plates cut to pattern, skioth plates, plows and harrows, combined thrashers.
442. Riddles and sieves.
443. Rivets and washers.
444. Separators and coolers for dairying purposes.
445. Set screws, engineers' studs, and split pins.
446. Sewing, knitting, and quilting machines.
447. Spiral springs (except sofa and mattress springs).
448. Steam and hydraulic pressure and vacuum gauges.
449. Surveyors' steel bands and measuring tapes.
450. Swords.
451. Tacks of all kinds.
452. Tea-packing lead.
453. Tin, in pigs, bars, and sheets.
454. Tinsmiths' fittings, including stamped or blocked tin, planished or unplished.
455. Tins, tops of, ornamented.
456. Wire, of brass, copper, or lead.
457. Zinc, plain sheet.
458. Zinc plates and copper plates for photolithographic work.

CLASS XIII.—*Timber, etc.*

459. Ash, hickory, and lancewood timber, unwrought.
460. Blacksmiths' bellows.
461. Brush woodware.
462. Carriage and cart shafts, spokes and fellys in the rough; hubs of all kinds; poles if unbent and unplanned, of all kinds; bent wheel rims.
463. Carriage and cartmakers' materials, viz, springs, mountings, trimmings, brass hinges, tire bolts, shackle holders, step treads, and other iron fittings (except steps, lamp irons, dash irons, seat rails, and fifth wheels), rubber cloth.
464. Churns.
465. Lignum-vitæ.
466. Sieves, hair.
467. Wooden handles for tools.

CLASS XIV.—*Oils, etc.*

468. Benzine in bulk.
469. Oils, viz, candlenut, fish, whale, seal, penguin, and palm.
470. Paints and colors n. o. e.
471. Shale oil, once run, suitable for gas making.
472. Spirits of tar.
473. Turpentine, driers, and terebene.

CLASS XV.—*Miscellaneous.*

474. Apparatus and appliances solely for teaching purposes, as may be approved by the commissioner.
475. Belting for machinery, other than leather.
476. Binder twine.
477. Bricks, other than firebricks.
478. Building materials n. o. e.
479. Brushes for cream separators and combined screens.
480. Candlenuts and candlenut kernels.
481. Candle wick.

482. Canvas aprons and elevators for reapers and binders.
483. Carpenters' baskets.
484. Charts and maps.
485. Cotton waste.
486. Dyestuffs and dyeing materials, crude.
487. Felt sheathing.
488. Food preservative n. o. e.
489. Gum boots.
490. Hawser of 12 inches and over.
491. Honey and brown Windsor soap composition.
492. Iron and steel cordage.
493. Jute bagging, bags, and sacks.
494. Manures.
495. Marble, and other stone, hewn or rough sawn, not dressed or polished.
496. Net makers' cotton twine.
497. Official supplies for consular officers of countries where a similar exemption exists in favor of British consuls.
498. Paper makers' felts.
499. Passengers' baggage and effects, including only wearing apparel and other personal effects that have been worn or are in use by persons arriving in the colony; also implements, instruments, and tools of trade, occupation, or employment of such persons; and household or other effects not exceeding £100 in value, which have been in use for twelve months prior to embarkation by the persons or families bringing them to the colony, and not intended for any other person or persons or for sale; also cabin furnishings belonging to such persons.
500. Plaster of paris.
501. Powder, blasting and meal.
502. Ship chandlery n. o. e.
503. Ships' rockets, blue lights, and danger signals.
504. Spirits for manufacturing perfumed spirits, flavoring essences, and culinary essences in manufacturing warehouses. This exemption to cease on the 1st day of February, 1896.
505. Stones, mill, grind, oil, and whet.
506. Tobacco for sheepwash or for insecticide, after being rendered unfit for human consumption to the satisfaction of the commissioner.
507. Treacle or molasses, mixed with bone black in proportions to the satisfaction of the commissioner.
508. Tubular woven cotton cloth in the piece, for meat wraps.
509. Typewriters.
510. Wax, bottling.
511. Woolpacks and wool pockets.
512. Yarn, viz, coir, flax, hemp.
513. Articles and materials (as may from time to time be specified by the commissioner) which are suited only for and are to be used solely in the fabrication of goods within the colony. All decisions of the commissioner in reference to articles so admitted free to be published from time to time in the Gazette.
514. And all articles not otherwise enumerated.

#### TABLE OF EXCISE DUTIES.

515. Tobacco, 1s. the pound.<sup>1</sup>
516. Cigars, cigarettes, and snuff, 1s. 6d. the pound.<sup>1</sup>
517. Beer, 3d. the gallon.
518. Articles in which spirit is a necessary ingredient, manufactured in a warehouse appointed under section 26 of "The customs laws consolidation act, 1882," namely—
  - Pharmacopœia tinctures, essences, extracts, and medicinal spirits containing more than 50 per cent of proof spirit, 9d. the pound.
  - Pharmacopœia tinctures, essences, extracts, and medicinal spirits containing less than 50 per cent of proof spirit, 3d. the pound.
  - Culinary and flavoring essences, 12s. the liquid gallon, from Feb. 1, 1896.
  - Perfumed spirit, 20s. the liquid gallon, from Feb. 1, 1896.
  - Toilet preparations which are subject to 16s. the liquid gallon on importation, 12s. the liquid gallon.
  - Toilet preparations which are subject to 25 per cent duty on importation, 6s. the liquid gallon.

*Duties imposed by his excellency the governor under section 17 of "The customs and excise duties act, 1888.*

519. Olive stones, ground (see New Zealand Gazette, May 15, 1890), 4d. the pound.
520. Brewers' caramel (see New Zealand Gazette, Aug. 21, 1890), 3d. the pound.
521. Liquid hops (see New Zealand Gazette, Dec. 21, 1893), 6s. the pound.
522. The United Asbestos Patent Salamander Decorations (see New Zealand Gazette, May 14, 1896), 15 per cent ad valorem.

<sup>1</sup> "The tobacco excise duties act, 1896," section 2, enacts:

On and after the 31st day of December, 1896, section 3 of "The customs and excise duties act, 1891," shall be deemed to be repealed, and in lieu of the duties imposed by that section there shall be levied, collected, and paid on and after that day, upon tobacco manufactured in the colony, at the time of making the entry for home consumption thereof, the several duties of excise following, that is to say:

	s.	d.
On tobacco.....	1	0
On cigars and snuff.....	1	6
On cigarettes:		
If manufactured by machinery.....	2	6
If made by hand.....	1	0

## CUSTOMS TARIFF OF NEW ZEALAND.

[Commissioner's decisions.]

The following abbreviations are used, viz: n. o. e., meaning "not otherwise enumerated;" o. k., meaning "other kinds;" and a. & m. s., meaning "articles and materials which are suited only for and are to be used and applied solely in the fabrication of goods within the colony." (See Tariff, Schedule B, Class XV, item 513.)

Academy boards, for artists' use, as stationery, n. o. e., 20 per cent.  
 Accoutrements for military purposes, to include: Morris tubes, adjustable liners, barrel coolers, barrel reflectors, cartridge belts and covers, cleaning apparatus for rifles, elevator and wind gauges, light defenders, Martini-Henry and Snider cartridge belts and covers, rifle slings, scoring books, sight protectors, shooting orthoptics, targets of canvas, paper, or pasteboard, verniers, ventometers, Wimbledon shooting bags and cases, free.  
 Acid, carbolic, perfumed solution of, as druggists' sundries, 20 per cent.  
 Acid, citric, crystals, as druggists' sundries, 20 per cent.  
 Acid, lactic, as drugs, etc., 20 per cent.  
 Acidimeters, as n. o. e., free.  
 Acme malt cleaner and grader, as machinery, n. o. e., 20 per cent.  
 Aged water-bottle stoppers, as n. o. e., free.  
 Agricultural and garden implements that require to be worked by horsepower, as machinery for agricultural purposes, 5 per cent.  
 Air beds and air cushions, as druggists' sundries, 20 per cent.  
 Alabaster ornaments, as marble, granite, and other stone, 25 per cent.  
 Alboline or saxoline, in bulk, as mineral oil, 6d. (12.17 cents) per gallon.  
 Allocarbon, as chemicals, n. o. e., 20 per cent.  
 Aluminized paper, as printing paper, free.  
 Albums, screen photographic, as fancy goods, 20 per cent.  
 Alcoholic solution of coal tar (Wright's), as proprietary medicines, 40 per cent.  
 Ale, dandelion, as ale, 2s. (48.66 cents) per gallon.  
 Aleurometers, as n. o. e., free.  
 Almonds, Valencia, as almonds shelled, n. o. e., 3d. (6.08 cents) per pound.  
 Almonds, ground, as n. o. e., free.  
 Almonds, Indian, as almonds shelled, n. o. e., 3d. (6.08 cents) per pound.  
 Ambulance kit, as n. o. e., free.  
 Ammoniphones, as druggists' sundries, 20 per cent.  
 Anchovies, salted, in small wooden packages, for table use, as fish, preserved, 2d. (4.05 cents) per pound.  
 Anilineum (Millen's), for coloring photographs, as artists' colors, free.  
 Anisced, as druggists' sundries, 20 per cent.  
 Anticrustators, "Octopus," as n. o. e., free.  
 Antifouling composition, as paints mixed ready for use, 5s. (\$1.2166) per hundredweight.  
 Apparatus for chimney sweeping, as brushware, n. o. e., 25 per cent.  
 Aprons, carriage, waterproof, as textiles made up, 25 per cent.  
 Argol, as n. o. e., free.  
 Arithmetical frames, as educational apparatus, free.  
 Arithmometer, as n. o. e., free.  
 Arm and hat bands, as apparel, 25 per cent.  
 Articles made up from textiles, to include elderdown quilts, pillows, and dressing gowns; handkerchiefs, hemmed or embroidered; horse clothing, 25 per cent.  
 Artificial eyes (human), as surgical appliances, free.  
 Artificial limbs, as surgical appliances, free.  
 Artists' palettes, as artificers' tools, free.  
 Art studies, as paintings, pictures, or stationery, n. o. e., 20 per cent.  
 Art-union prizes, admissible at discount of 25 per cent off nominal prize value.  
 Asbestos, engine packing, as n. o. e., free.  
 Ash boards, planed, as ash unwrought, free.  
 Ash sticks for making aprons and elevators for agricultural machinery, as a. & m. s., free.  
 Attendance books and tickets, Sunday school, as educational apparatus, free.  
 Autoharp, materials for the construction of, namely, buttons, springs, steel pins, as a. & m. s., free.  
 Axle caps, as parts of axles, free.  
 Axle keys, as artificers' tools, free.  
 Axles and springs (Timken's), as carriages, 20 per cent.  
 Backbands, saddlers' ironmongery, free.  
 Bagpipe reeds, as musical instruments, n. o. e., 20 per cent.  
 Bags, paper, seed, tinfoil paper, "union," as paper bags, n. o. e., 25 per cent.  
 Balze for quartz-crushing machines, as textile piece goods, 20 per cent.  
 Balze, plain and printed, stair oil, as floor cloth, 20 per cent.  
 Balze, wood and fancy oil, as drapery, n. o. e., 20 per cent.  
 Balances, bullion, as weighing machines, 20 per cent.  
 Ball clay, potters', as n. o. e., free.  
 Ball cocks, shells for, as hardware, 20 per cent.  
 Bandages, india rubber; also surgical elastic webbing, as surgical appliances, free.  
 Band casings, as minor articles, etc., free.  
 Band-saw filing machine, as engineers' machine tools, free.  
 Bands, umbrella (fasteners), as made up from textiles, 25 per cent.  
 Barland's sheep-shearing machine, as agricultural machinery, 5 per cent.  
 Bark extract, oak wood, as tanning materials, crude, free.  
 Barley, patent (Robinson's), as ground grain, 1s. (24.33 cents) per 100 pounds.  
 Barley screen, as machinery, n. o. e., 20 per cent.  
 Barley awner, as machinery for agricultural purposes, 5 per cent.  
 Barometers, as n. o. e., free.  
 Barometers and clocks combined, as clocks, 20 per cent.  
 Barry's pain relief, as proprietary medicine, 40 per cent.  
 Basket furniture, as furniture, 25 per cent.  
 Beading, steel, polished, as hardware, 20 per cent.  
 Beads, gold or silver, for jewelers' use, as a. and m. s., free.  
 Benna, locust, as dried vegetables, 20 per cent.  
 Beds, air, as druggists' sundries, 20 per cent.

Bed lace, as a. and m. s., free.  
 Bedpans, as earthenware, 20 per cent.  
 Beds, water, as druggists' sundries, 20 per cent.  
 Beef-and-iron wine, Burroughes and Welcome, as proprietary medicines, 40 per cent.  
 Beef cocoa (Mosquera's), as cocoa, 3d. (6.08 cents) per pound.  
 Beef, extract of (Brand's), as provisions, n. o. e., 20 per cent.  
 Beehives, machinery for the manufacture of, as machinery, n. o. e., 20 per cent.  
 Beehives, wooden, as woodenware, n. o. e., 20 per cent.  
 Beer engines and fittings, as hardware, etc., 20 per cent.  
 Beeswax, prepared in sheets, for wax flowers, as n. o. e., free.  
 Bell fittings, electric, as hardware, 20 per cent.  
 Bellit (blasting material), as n. o. e., free.  
 Bellows, pipes for, and bellows rings, as a. and m. s., free.  
 Bellows for silversmith's furnace, as artificers' tools, free.  
 Belting, dressmakers', as a. and m. s., free.  
 Belt fasteners, mill, as hardware, 20 per cent.  
 Belts, electric, as druggists' sundries, 20 per cent.  
 Bench vices, as artificers' tools, free.  
 Bending rollers, for making water race pipes, as machinery, n. o. e., 20 per cent.  
 Bozque cards, as playing cards, 6d. (12.17 cents) per pack.  
 Bichromate of potash, as dyestuffs and dyeing materials, crude, free.  
 Billhooks, as hardware, 20 per cent.  
 Billiard tables and parts of; also billiard cues, cue cases, and billiard balls, as furniture, n. o. e., 25 per cent.  
 Binders, obstetric, as druggists' sundries, 20 per cent.  
 Bindings, carpet, as a. and m. s., free.  
 Birdlime, as n. o. e., free.  
 Bird seed, as food for animals, 20 per cent.  
 Biscuit paper, or wafer paper, as provisions, n. o. e., 20 per cent.  
 Biscuits, dog, as biscuits other kinds, 2d. (4.05 cents) per pound.  
 Bisulphide of carbon, as chemicals, n. o. e., 20 per cent.  
 Blacking, Hawthaway's thin dressing, as blacking, 20 per cent.  
 Blackboard renovator, as paints mixed ready for use, 6s. (\$1.2166) per cwt.  
 Blackboards, as educational apparatus, free.  
 Blacksmiths' cones, files, and vices, as artificers' tools, free.  
 Bla—cur—ex (medicated lozenge), as druggists' sundries, 20 per cent.  
 Blanketing for printing presses, as printing materials, free.  
 Bleaching solution (Landes's), as chemicals, n. o. e., 20 per cent.  
 Block juice (licorice), as licorice, 20 per cent.  
 Blocks, compressed leather, for carriage brakes, as leather manufactures, n. o. e., 20 per cent.  
 Blood and offal drying machine, as machinery, n. o. e., 20 per cent.  
 Blower, patent rotary, as machinery, n. o. e., 20 per cent.  
 Blowers, Buffalo, driven by hand, for forges, as blacksmiths' bellows, free.  
 Blow lamps, (Kent's patent), as artificers' tools, free.  
 Blue, ultramarine, as paints, n. o. e., free.  
 Boards, ash and hickory, planed, as ash or hickory unwrought, free.  
 Bobbins, as parts of machinery for woolen mills, 5 per cent.  
 Bodice steel and sets, as minor articles for making up, free.  
 Bodkins, as stationery, n. o. e., 20 per cent.  
 Boiler for steam fire engines, as part of fire engines, free.  
 Boiler tubes, flanged, as parts of boilers, 20 per cent.  
 Bole Armenian, as druggists' sundries, 20 per cent.  
 Bolts and locks, for cabin doors, as hardware, 20 per cent.  
 Bolts and nuts for mine tramways are not included in the exemption under machinery for mining purposes.  
 Bolts and screws, stove, as a. and m. s., free.  
 Bone-crushing machine, as machinery, n. o. e., 20 per cent.  
 Bonnet and hat shapes, as millinery, 25 per cent.  
 Bookbinders' laying press, as woodenware, 20 per cent.  
 Book locks, as a. and m. s., free.  
 Boot cashmere, lasting, and felt, as a. and m. s., free.  
 Boot heels of wood, as boots and shoes, 22½ per cent.  
 Boot protectors, as grindery, free.  
 Boot sewing-machine twine, from 3 to 10 ply, not lower in price than 16s. the dozen pounds, as a. & m. s., free.  
 Boot stretchers and trees, as grindery, free.  
 Boot webbing, as grindery, free.  
 Bottles and brushes, gum, as stationery, n. o. e., 20 per cent.  
 Bottles (containing perfumed spirit), when of cut, ground, frosted, etched, or ingrained glass, as glassware, n. o. e., 20 per cent.  
 Bottles, empty, fitted with cork stopper with boxwood top, duty to be charged on the cork stopper.  
 Bottle-washing machine, as machinery, n. o. e., 20 per cent.  
 Bottling machine, as machinery, n. o. e., 20 per cent.  
 Bottoms of iron, unfinished, for boiler fillers, as tinmiths' fittings, free.  
 Bowick's Restorine and Lactina for cattle, as patent medicines, 40 per cent.  
 Bows, bridges, and pegs, for violins, as parts of musical instruments, n. o. e., 20 per cent.  
 Bows, watch, as parts of watches, 20 per cent.  
 Boxed robes, not made up, as drapery, n. o. e., 20 per cent.  
 Box, sponge, and brush, stencil, as fancy goods, 20 per cent.  
 Brace braid, corrugated, for broom and brush making, as a. and m. s., free.  
 Brace-making punches and mallets, as artificers' tools, free.  
 Brackets, standards, electroliters, and other fittings for the distribution of electric light, excepting incandescent lamps, as hardware, 20 per cent.  
 Braid, feather-stitch, as minor articles, etc., free.  
 Brakes, Westinghouse, as parts of locomotives, free.  
 Brass-headed tacks, as tacks of all kinds, free.  
 Brass frames for address cards, as metal fittings for portmanteaus, free.  
 Brass hood joints and China handles for perambulators, as a. and m. s., free.  
 Brass labels for knife boards, as brass manufactures, n. o. e., 20 per cent.

Brass rods, solid, as n. o. e., free.  
 Brass, stamped for cartridge making, as a. and m. s., free.  
 Brass tubing, polished, as brass manufactures, n. o. e., 20 per cent.  
 Brattice cloth for mine ventilation, as n. o. e., free.  
 Brattice cloth for wool scouring, as textile piece goods, 20 per cent.  
 Bread, passover, as provisions, n. o. e., 20 per cent.  
 Brewery and distillery plant, as hardware, 20 per cent.  
 Bronze powder, as paints, n. o. e., free.  
 Brooch pins, as jewelry, 20 per cent.  
 Brooke's soap, as furniture and plate polish, 20 per cent.  
 Brushes, damping, as stationery, n. o. e., 20 per cent.  
 Brushes, jewelers' plate, as brushes, n. o. e., 25 per cent.  
 Brushes, molders', as artificers' tools, free.  
 Brushes, paint, as artists' or artificers' tools, free.  
 Brushes, painters' stencil, distemper, or whitewash, as artificers' tools, free.  
 Brushes, stereotype beating, as printing materials, free.  
 Brushes, stippling, papering, and stock, as artificers' tools, free.  
 Brushes, tar, as brushware, n. o. e., 25 per cent.  
 Brushes, weatherboard, as artificers' tools, free.  
 Bucket handles, also bails, as tinmiths' fittings, free.  
 Buckles, hat, as minor articles for making up apparel, free.  
 Buckles, leather-covered, as saddlers' ironmongery, free.  
 Buckram, for making cap, bonnet, and hat shapes, as a. and m. s., free.  
 Buffalo blowers, driven by hand, for forges, as blacksmiths' bellows, free.  
 Buffers, iron and rubber, as iron fittings for carriages, free.  
 Bun and cake glaze, as gelatine, 20 per cent.  
 Burnett's cocoaine, as perfumery, n. o. e., 25 per cent.  
 Burnishing ink, as grindery, free.  
 Butchers' knives and steels, as hardware, 20 per cent.  
 Butter coloring, as a. and m. s., free.  
 Butter kegs, materials for, sawn oak heads and staves in the rough, as a. and m. s., free.  
 Butter powder, as carbonate of soda, ls. (24.33 cents) per hundredweight.  
 Butter, tins for packing, as tinware, 25 per cent.  
 Button hooks, as hardware, 20 per cent.  
 Button-fastening machine, as artificers' tools, free.  
 Button-making machines, as n. o. e., free.  
 Button shanks and shells, as n. o. e., free.  
 Bynin, as druggists' sundries, 20 per cent.  
 Bynol, as druggists' sundries, 20 per cent.  
 Cabinets for object lessons, as educational apparatus, free.  
 Cabinets for sewing machines, as cabinetware, 25 per cent.  
 Cabinets for type writers, as cabinetware, 25 per cent.  
 Cabin hooks, as hardware, 20 per cent.  
 Cachous, as confectionery, n. o. e., 2d. (4.05 cents) per pound.  
 Cahoon hand seed sower, as agricultural machinery, 5 per cent.  
 Cakes, as provisions, n. o. e., 20 per cent.  
 Calico, seamless, as calico in the piece, free.  
 Calico cut into bag lengths, as calico in the piece, free.  
 Calf's foot jelly, as jellies, etc., 2d. (4.05 cents) per pound.  
 Cameras, adjustable, and half-tone screen for, free.  
 Cancer remedies (Count Mattei's) as patent or proprietary medicines, 40 per cent.  
 Cane-sugar (sucrose), as sugar, 3d. (1.01 cents) per pound.  
 Canvas horse covers, as made-up textile, 25 per cent.  
 Canvas hose, woven in one piece, n. o. e., free.  
 Canvas on stretchers, for artists' use, as artists' canvas, free.  
 Cap badges and chin straps, metal, as hardware, 20 per cent.  
 Cap fronts, millinery, 25 per cent.  
 Caps, axle, as parts of axles, free.  
 Caps, metal, for broom-making, as a. and m. s., free.  
 Caramel, other than brewers', as sirups, 25 per cent.  
 Carbolic acid, perfumed solution of, as druggists' sundries, 20 per cent.  
 Carbolic ice crystals, or phenol, as druggists' sundries, 20 per cent.  
 Carbolized catgut ligatures, as surgical appliances, free.  
 Carbolized tow, and wool, as druggists' sundries, 20 per cent.  
 Carbonate crystal, as soda crystals, 2s. (48.66 cents) per hundredweight.  
 Carbon, fluid, as mineral oil, 6d. (12.17 cents) per gallon.  
 Carbonic anhydride (carbonic acid gas), as n. o. e., free.  
 Carboys containing oil of lemon, free.  
 Carburized corrugated iron, as hardware, 20 per cent.  
 Cardboard tickets not printed on, as stationery, n. o. e., 20 per cent.  
 Card leather, perforated, for brush making, as a. and m. s., free.  
 Cardigan jackets and vests, as apparel, 25 per cent.  
 Cards, bezique, as playing cards, 6d. per pack.  
 Cards, fancy, stamped text, as fancy goods, 20 per cent.  
 Cards, members' (Scripture Union), as printed papers, free.  
 Cards, playing (Chinese), 6d. (12.17 cents) per pack.  
 Cards, playing, "Klanhoo," as fancy goods, 20 per cent.  
 Cards, playing (toy), as playing cards, 6d. (12.17 cents) per pack.  
 Cards, Scripture motto, for wall decoration, as fancy goods, 20 per cent.  
 Cards, Sunday-school pictorial, as fancy goods, 20 per cent.  
 Carpenters' pencils, as artificers' tools, free.  
 Carpet bindings, as a. and m. s., free.  
 Carpet samples, if of no commercial value, free.  
 Carpet samples, in 1½-yard lengths, as carpets, 20 per cent.  
 Carriage materials:  
     Lamps, as lamps, 20 per cent.  
     Lining cloth, as textile piece goods, 20 per cent.  
     Lining nails, and door keys, as iron fittings, free.

Carriage materials—Continued.

- Red silk, as silk, 25 per cent.
- Springs and axles (1 inken's), as carriages, 20 per cent.
- Transfer ornaments, as carriage trimmings, free.
- Carriage bent glass, as glass n. o. e., 20 per cent.
- Carriage back or side lights, as iron fittings for carriages, free.
- Carriers for arc lamps, as hardware, 20 per cent.
- Caryatid, of cement, as building materials, n. o. e., free.
- Cascara cordial (Parke, Davis & Co.), as drugs and druggists' sundries, 20 per cent.
- Cases, spectacle, as n. o. e., free.
- Cases, watch and jewelry, as fancy goods, 20 per cent.
- Cashmere, boot, as a. and m. s., free.
- Cashmere for hat making, as a. and m. s., free.
- Casing for whalebone, as minor articles, etc., free.
- Casks, constructed for liquids but imported empty (not being "returned empties"), or filled with goods for which they are not a necessary package, as woodenware, n. o. e., 20 per cent.
- Castile soap, as druggists' sundries, 20 per cent.
- Castling bobbles, as hardware, 20 per cent.
- Cast-iron pipes for hot air, as iron pipes, 5 per cent.
- Cast-iron tees, bends, elbows, knees, and the like articles through which water or gas passes unobstructed, as waterworks pipes, iron or gas pipes, iron, 5 per cent.
- Cast-iron valves, boxes, tobies, hydrants, and the like articles, as cast iron of all sorts molded, n. o. e., under metal manufactures, 20 per cent.
- Castroline, a lubricant, as solid lubricant, 20 per cent.
- Catechu (cutch or cube gambier), as dyeing materials, crude, free.
- Calking irons, as artificers' tools, free.
- Caviare, as fish potted and preserved, 2d. (4.05 cents) per pound.
- Cedar wood, cut to sizes suitable for making cigar boxes, as a. and m. s., free.
- Ceiling ornaments of carved wood, as wooden ware, 20 per cent.
- Cells for batteries, as electric appliances, 10 per cent.
- Celluloid (a substitute for cardboard), of sizes not less than royal, free.
- Celluloid, of less size than royal, as stationery, n. o. e., 20 per cent.
- Cellulose, as n. o. e., free.
- Cement tester, as hardware or machinery, n. o. e., 20 per cent.
- Certificates, Masonic, as n. o. e., free.
- Chains, dog, as hardware, 20 per cent.
- Chains, endless, for Weston's differential pulley blocks, as manufactures of metal (parts of pulley blocks), 20 per cent.
- Chains, hobble, as hardware, 20 per cent.
- Chair seating, of perforated wood, as wood ware, n. o. e., 20 per cent.
- Chalk, prepared, as educational apparatus, free.
- Chamois, crust, viz. unfinished but partly dressed leather, as leather, n. o. e., 1d. per pound.
- Champagne lime juice, as lime juice sweetened, 25 per cent.
- Chartometer, gold, or walemeina, as jewelry, 20 per cent.
- Check actions and wooden pulleys for venetian blind making in colony, as a. and m. s., free.
- Chemical cabinets, as educational apparatus, free.
- Chemical food, sirup of phosphates (Squires's), as patent and proprietary medicines, 40 per cent.
- Chemicals for ice making, as chemicals, n. o. e., 20 per cent.
- Chemicals specially imported for educational purposes, as educational apparatus, free.
- Chest protectors, of cellular cloth, as druggists' sundries, 20 per cent.
- Children's wool boots, booties, and gaiters, as hosiery, n. o. e., 20 per cent.
- China handles and hood joints, brass, for perambulators, as a. and m. s., free.
- Chinese preserves, as preserves, 2d. (4.05 cents) per pound.
- Chinese Pa Qua nuts, as nuts, 2d. (4.05 cents) per pound.
- Chinese playing cards, 6d. (12.1 cents) per pack.
- Chin straps and cap badges, metal, as hardware, 20 per cent.
- Chloride of gold, as photographic chemicals, n. o. e., 20 per cent.
- Chisels or plane irons, sharpeners for, as hardware (but the grindstone or oilstone therein, free), 20 per cent.
- Chromic acid, crude, when in drums and under 1s. the pound in value, as dyestuffs, crude, free.
- Chromos, prints, and photolithographs, for fancy box making, as a. and m. s., free.
- Chronometers, ships', not being chronometer watches, as ship chandlery, n. o. e., free.
- Churches, windows for, as glass, colored or other kinds, 20 per cent.
- Cider mill and appliances, as machinery, n. o. e., 20 per cent.
- Cisterns, iron, not galvanized, for water-closets, as hardware, 20 per cent.
- Cisterns, wrought iron, galvanized, as metal manufactures, 20 per cent.
- Citric-acid crystals, as druggists' sundries, 20 per cent.
- Cleaning machine, corn, as machinery, n. o. e., 20 per cent.
- Clippers, hair, as hardware, 20 per cent.
- Clocks and barometers combined, as clocks, 20 per cent.
- Clog soles, as parts of clogs, 22½ per cent.
- Cloth, emery, as n. o. e., free.
- Cloth, hair, for hop kilns, as n. o. e., free.
- Clotheslines, galvanized-wire rope, as iron and steel cordage, free.
- Clothing and uniform, fire brigade, factory made, as apparel, 25 per cent.
- Clothing, volunteer, factory made, as apparel, 25 per cent.
- Cloot nails under 1 in., even if called tacks or iron nails, 2s. per hundredweight.
- Clover seed drawer, also with dresser combined, as machinery for agricultural purposes, 5 per cent.
- Coacholine, as solid lubricants, 20 per cent.
- Coal screens, as hardware, 20 per cent.
- Coal-tar soap, as soap n. o. e., 25 per cent.
- Coal-vase fittings, viz. brass handles, hinges, knobs, stars, and straps, as a. and m. s., free.
- Coat-collar springs, as hardware, 20 per cent.
- Coat hangers, as minor articles for making apparel, free.
- Coat labels, as a. and m. s., free.
- Cocaine tablets (Burroughes & Welcome), as druggists' sundries, 20 per cent.
- Coca-wine ("Ambrecht"), as patent and proprietary medicines, 40 per cent.
- Coca wine ("Mariani"), as patent and proprietary medicines, 40 per cent.

Cochineal, essence of, as druggists' sundries, 20 per cent.  
 Cocoa and milk, as cocoa, 3d. per pound.  
 Cocoa beans, crushed, or cocoa nibs, as cocoa, 8d. (16.08 cents) per pound.  
 Cocoa butter, as n. o. e., free.  
 Cocaine (Burnett's), as perfumery, 25 per cent.  
 Cod-liver oil, Scott's Emulsion of, as druggists' sundries, 20 per cent.  
 Coffee, essence of, with milk, as essence of coffee, 20 per cent.  
 Collar pads, zinc, as saddlery, 20 per cent.  
 Collar stiffener, buckram, as a. and m. s., free.  
 Colonial ovens and metal fittings for same, as hardware, 20 per cent.  
 Colored fire, as fireworks n. o. e., 20 per cent.  
 Coloring, butter, n. o. e., as a. and m. s., free.  
 Coloring, liquid, for cordial manufacture, as chemicals n. o. e., 20 per cent.  
 Color saucers, as stationery, n. o. e., 20 per cent.  
 Colors, vegetable, harmless, for making confectionery, as a. and m. s., free.  
 Combinations, knit or woven throughout, as hosiery, 20 per cent.  
 Compass, pocket, as fancy goods, 20 per cent.  
 Compasses, drawing,  $\frac{1}{2}$  sets, not exceeding £1 4s. (\$5.84) per dozen, as educational apparatus, free.  
 Compasses, for chalk, as educational apparatus, free.  
 Composition valve for circulating pump, as parts of steam engine, 20 per cent.  
 Compressed tablets of drugs, not being proprietary, as drugs and druggists' sundries, 20 per cent.  
 Cones, blacksmiths', as artificers' tools, free.  
 Condy's Fluid, or natural disinfectant, as disinfectants, free.  
 Condy's Remedial Fluid, as proprietary medicines, 40 per cent.  
 Confectioners' steel cutters, as artificers' tools, free.  
 Confectionery, other than chocolate, fancy packages for, fit for permanent use when empty (circular 763, of May 6, 1893), as fancy goods, 20 per cent.  
 Confectionery, ornaments for, as fancy goods, 20 per cent.  
 Conserved salts, as druggists' sundries, 20 per cent.  
 Copper cylinders and automatic-pressure valve for aerated water, as copper manufactures or hardware, 20 per cent.  
 Copper kettle bottoms, as copper manufactures, 20 per cent.  
 Copper plate for marking leather imitation pigskin, as copper manufactures n. o. e., 20 per cent.  
 Copper plates for printing purposes, as printing material, free.  
 Copper sash lines, as copper manufactures, 20 per cent.  
 Copper sheets, cut to pattern for boilers, as copper sheets, free.  
 Copper sheets, plated or tinned, as a. and m. s., free.  
 Copper tops or necks for kettles, as copper manufactures, n. o. e., 20 per cent.  
 Copper tokens, as copper manufactures, 20 per cent.  
 Copper wire, insulated, as copper wire, free.  
 Copybooks, exempted, to be restricted to such as have headlines on each page, free.  
 Core boxes, molders', as woodenware, n. o. e., 20 per cent.  
 Cordial, cascara (Parke, Davis & Co.), as druggists' sundries, 20 per cent.  
 Cordial kola, as cordials, 16s. (\$3.89) the liquid gallon.  
 Cordial, lime juice (Thom & Cameron's), as cordial, 16s. per liquid gallon.  
 Cord or line, plain cotton or linen, for venetian blinds, as a. and m. s., free.  
 Cord, royal, for slipper making, as minor articles for making up apparel, etc., free.  
 Cord sash lines, as cordage, n. o. e., 20 per cent.  
 Cord tips of bone, brass, or wood, for venetian blinds, free.  
 Coriander seed, as druggists' sundries, 20 per cent.  
 Cork mats, cut and trimmed, for bathroom, as cork cut, 20 per cent.  
 Corn-cleaning machine, as machinery, n. o. e., 20 per cent.  
 Cornice poles, stained or varnished, as turnery, 20 per cent.  
 Corn plasters and shields, Alcock's, as proprietary medicament, 40 per cent.  
 Cornwall stone, potters', as n. o. e., free.  
 Corrugated black sheet iron, as hardware, 20 per cent.  
 Corrugated carburized iron, as hardware, 20 per cent.  
 Corrugated furnaces, as parts of boilers, 20 per cent.  
 Corset shield, the "Otkis," as haberdashery, n. o. e., 20 per cent.  
 Cosies, tea, as fancy goods, 20 per cent.  
 Costumes, paper patterns for, as n. o. e., free.  
 Cotton, imitation straw plait, for hat making, as a. and m. s., free.  
 Counter points, unbent, for toes of seed drills, as a. and m. s., free.  
 Coulters, circular, as part of plows, free.  
 Covers for copy books, lithographed or printed, as stationery, manufactured, 25 per cent.  
 Covers, waterproof, for cameras, as photographic cameras, free.  
 Creams, face and shaving, as toilet preparations, 25 per cent.  
 Crochet, Swiss, and embroidered edgings of all kinds, as drapery n. o. e., 20 per cent.  
 Cross-cut saws, as artificers' tools, free.  
 Crust, chamois, viz. unfinished but partly dressed leather, as leather n. o. e., 1d. (4.05 cents) the pound.  
 Crystal, carbonate, as soda crystals, 2s. (48.66 cents) per hundredweight.  
 Crystals, citric acid, as druggists' sundries, 20 per cent.  
 Crystallum (concave glass plates), as photographic goods, 20 per cent.  
 Cubeb-oil capsules, Denouall's, as proprietary medicines, 40 per cent.  
 Culinary dried herbs, as n. o. e., free.  
 Cultivators, as machinery for agricultural purposes, 5 per cent.  
 Cups, presentation, as plate or plated ware, 20 per cent.  
 Curling papers, as paper wrapping, other kinds, 5s. per hundredweight.  
 Curriers' finishing oil, as oil n. o. e., 6d. (12.17 cents) per gallon.  
 Curtain rings, wooden, as turnery, 20 per cent.  
 Cushions, air, as druggists' sundries, 20 per cent.  
 Cushions, hair, as furniture, 25 per cent.  
 Cutting boards, bootmakers' patent sectional, as grindery, free.  
 Cyanide priming, as chemicals, n. o. e., 20 per cent.  
 Cyclostyle ink, as stationery, n. o. e., 20 per cent.  
 Damping brushes and sheets, as stationery, n. o. e., 20 per cent.  
 Dandelion ale, as ale, 2s. (48.66 cents) per gallon.  
 Dandelion root, as chicory, 3d. (6.08 cents) per pound.

Darning weavers, patent, as hardware, 20 per cent.  
 Deck scrapers and deck scrubs, as ship chandlery, n. o. e., free.  
 Deck spikes, as iron nails, 2s. (48.86 cents) per hundred weight.  
 De gras (French), tanners' material, as a. and m. s., free.  
 Denonall's cubeb-oil capsules, as proprietary medicines, 40 per cent.  
 Desiccated cocoanut, sweetened or unsweetened, as n. o. e., free.  
 Desiccated white of egg, as a. and m. s., free.  
 Desk cabinet, with table and drawers, as cabinetware, n. o. e., 25 per cent.  
 Despatch boxes, as stationery, n. o. e., 20 per cent.  
 Detonators, dynamite, as n. o. e., free.  
 "Devil" disintegrator, bone grinder and mixer, as machinery, n. o. e., 20 per cent.  
 Dextrine, as chemicals, n. o. e., 20 per cent.  
 Diagrams, wall, as educational apparatus, free.  
 Diamonds, glaziers', as artificers' tools, free.  
 Diaphanie, as fancy goods, 20 per cent.  
 Diastase, concentrated (malt extract), as druggists' sundries, 20 per cent.  
 Dies for stamping butter tins, as machinery for stamping tin, 5 per cent.  
 Direction plates, street, as hardware, 20 per cent.  
 "Disinfectants" to include only such articles as are simply disinfectants.  
 Distemper brushes, as artificers' tools, free.  
 Distemper (Morse & Co.'s), as n. o. e., free.  
 Distillery and brewery plant, as hardware, 20 per cent.  
 Diving-dress apparatus and fittings, free.  
 Dog biscuits, as biscuits o. k., 2d. (4.05 cents) per pound.  
 Dog chains, as hardware, 20 per cent.  
 Dowels, of wire, as hardware, 20 per cent.  
 Dr. Jaeger's woolen clothing, as apparel, 25 per cent.  
 Drapery, n. o. e., to include table covers, toilet covers, toilet sets, tea sets, table napkins and cloths, knitted-wool sofa covers, antimacassars; crochet, Swiss, and embroidered edgings of all kinds; frillings and ruffings in the piece, if not containing silk; handkerchiefs in the piece, wood and fancy oil balse.  
 Drawers, knit, or woven throughout, as hosiery, 20 per cent.  
 Drawing instruments, as stationery, n. o. e., 20 per cent.  
 Drawing pins, as stationery, n. o. e., 20 per cent.  
 Dress-cutting apparatus, brass, as brass manufactures, n. o. e., 20 per cent.  
 Dressmakers' belting, as a. and m. s., free.  
 Dress preservers, as minor articles for making up apparel, free.  
 Driving gear for sheep-shearing machine, as machinery, n. o. e., 20 per cent.  
 Drop scenes for theaters, as paintings, 20 per cent.  
 Druggists' filter bags, as druggists' sundries, 20 per cent.  
 Druggists, shop-fitting bottles for, as glassware, 20 per cent.  
 Drug sifter, as druggists' sundries, 20 per cent.  
 Drying closets, Bradford's, as hardware, 20 per cent.  
 Drying papers, as stationery, n. o. e., 20 per cent.  
 Dugong oil (Ching's), as patent medicines, 40 per cent.  
 Dyes (Diamond), Crawshaw's, and Judson's, in small packets, as aniline dyes, free.  
 Dyes, hair, as toilet preparations, 25 per cent.  
 Dyes, Judson's, Crawshaw's, and Diamond, in small packets, as aniline dyes, free.  
 Dynamos, hand, and electromotors, as electric machinery and appliances, 10 per cent.  
 Dynamite detonators, as n. o. e., free.  
 Ear telephones or trumpets, as druggists' sundries, 20 per cent.  
 Earth scoops, horsepower, as machinery, n. o. e., 20 per cent.  
 Easels, artists', as woodenware, 20 per cent.  
 Eau de Suez, as perfumery, n. o. e., 25 per cent.  
 Eau de quinine (Rieger's), as spirits and strong waters, etc., in case, 16s. (\$3.89) the liquid gallon.  
 Edgings, viz, crochet, Swiss, and embroidered, as drapery, n. o. e., 20 per cent.  
 Educational apparatus, to include colors (water or oil), Sunday school and day school pictorial lesson sheets or cards, slate-pencil holders, prepared chalk, compasses for chalk, globes, wall maps, and diagrams, arithmetical frames, attendance registers, ink cans, ink wells, chemical cabinets, cabinets for objects lessons, slates, slate pencils, drawing instruments, viz:

	Unit.	Invoice price.	
		English currency.	United States equivalent.
Compasses, half sets, in or out of boxes, not exceeding...	Dozen .....	s. d. 24 0	\$4.8665
T-squares .....	Each .....	1 0	2433
Set squares .....	.....do .....	0 3	.608
Flat rulers .....	.....do .....	0 3	.608
Boxwood scales .....	.....do .....	0 6	.1217
Flat rulers, 12-inch (marked in inches).....	.....do .....	0 6	.1217

plaster casts, being drawing models; Sunday-school tickets and attendance books, kindergarten toys; free.

Egg powder, as baking powder, 20 per cent.  
 Eikonogen, as photographic chemicals, 20 per cent.  
 Elastic bands, as stationery n. o. e., 20 per cent.  
 Elastic stockings, as druggists' sundries, 20 per cent.  
 Elastic webbing, stay makers', as a. and m. s., free.

<sup>1</sup> NOTE.—Table covers, toilet covers, toilet sets, tea sets, table napkins and cloths to be 20 per cent only if unhemmed.



Electrical apparatus for surgeons' use, as surgical instruments and appliances, free.  
 Electric arc lamps, as electric machinery and appliances, 10 per cent.  
 Electric cooking or heating apparatus, as hardware or copper manufactures n. o. e., 20 per cent.  
 Electrical hoist, as electric machinery and appliances, 10 per cent.  
 Electric batteries and magneto-electric machines, as druggists' sundries, 20 per cent.  
 Electric-bell fittings, except cells for batteries, as hardware, 20 per cent.  
 Electric belts, as druggists' sundries, 20 per cent.  
 Electric brackets, electroliers, globes, and other fittings for distribution of electric light, as hardware or glassware, 20 per cent.  
 Electric fans (Blackman's), as electric machinery and appliances, 10 per cent.  
 Electric pens and duplicating presses, as stationery n. o. e., 20 per cent.  
 Electro-homeopathic remedies (Count Mattel's), as patent and proprietary medicines, 40 per cent.  
 Electromotors and hand dynamos, as electric machinery and appliances, 10 per cent.  
 Embos-ling paper, as printing paper, free.  
 Embossing press, printers', as printing machines, 5 per cent.  
 Embroidery, Swiss, as drapery, 20 per cent.  
 Emery cloth, as n. o. e., free.  
 Enamel for butter preserving, as n. o. e., free.  
 Enameled iron sheets, as hardware, 20 per cent.  
 Endless chains, for Weston's differential pulley blocks, as manufactures of metal, 20 per cent.  
 Engineers' machine tools, viz, screwing machines, free.  
 Engines, beer, and fittings, as hardware, 20 per cent.  
 Engravings or pictures in portfolios or books, with printed descriptions, as printed books, free.  
 Envelopes, not printed or embossed, as stationery n. o. e., 20 per cent.  
 Epaulettes, as apparel, etc., 25 per cent.  
 Essence of cochineal, as druggists' sundries, 20 per cent.  
 Essence of coffee, with milk, as essence of coffee, 20 per cent.  
 Essence of ginger (Burnett's), being nonspirituous, as flavoring essences, 15 per cent.  
 Essence of rennet, as a. and m. s., free.  
 Ether inhaler, as surgical appliances, free.  
 Examination papers, science and art, as educational apparatus, free.  
 Exercise books, as plain or faint-lined ruled books (stationery, manufactured), 25 per cent.  
 Exhauster or wing-disk fan, as machinery n. o. e., 20 per cent.  
 Expanded metal for fencing, as ironwork, 20 per cent.  
 Extract of beef (Brand's), as provisions n. o. e., 20 per cent.  
 Extract of ginger, if nonspirituous, as flavoring essences, 15 per cent.  
 Extract of lupulin, as druggists' sundries, 20 per cent.  
 Extract of meat (Liebig's), as provisions n. o. e., 20 per cent.  
 Extract of opium, as opium, £2 (\$9.733) per pound.  
 Eyebolts, galvanized, as hardware, 20 per cent.  
 Eyeglass frames, with fancy handles, as fancy goods, 20 per cent.  
 Eyes, artificial (human), as surgical appliances, free.  
 Face powders, paints, and creams, as toilet preparations n. o. e., 25 per cent.  
 "Fadle" chain blocks and brackets for dairies, as hardware, 20 per cent.  
 Family plate,<sup>1</sup> if not imported by passengers, 20 per cent.  
 Family portraits (in oil), duty to be charged on the frames only, 20 per cent.  
 Family portraits, photographs, free.  
 Fanning mill, as machinery n. o. e., 20 per cent.  
 Fat black, curriers' and tanners', as n. o. e., free.  
 Felt-covered washers or disks for knife-cleaning machines, as a. and m. s., free.  
 Felt, boot, for lining horse covers, for making saddle cloths, for piano making, as a. & m. s., free.  
 Felt saddle cloths, as saddlery, 20 per cent.  
 Felt, paper and wool, for lining roofs, etc., as felt sheathing, free.  
 Ferro-prussiate paper, as stationery n. o. e., 20 per cent.  
 Field glasses, as fancy goods, 20 per cent.  
 Figure and letter punches, as hardware, 20 per cent.  
 Filter bags, druggists', as druggists' sundries, 20 per cent.  
 Filter bags for sugar refining, as bags n. o. e., 15 per cent.  
 Filter-bag sheaths for sugar refining, as articles made up from textile or other piece goods, 25 per cent.  
 Fire bells, as hardware, 20 per cent.  
 Fire brigade clothing and uniforms, factory made, as apparel, 25 per cent.  
 Fire, colored, as fireworks n. o. e., 20 per cent.  
 Fire escape, as n. o. e., free.  
 Fire pumps, bucket, as hardware, 20 per cent.  
 Fish, frozen, as provisions, 20 per cent.  
 Fish preserving, machinery for, when identical with meat preserving machinery, 5 per cent.  
 Fishing lines, as cordage n. o. e., 20 per cent.  
 Fish plates and bolts for tram rails, as tramway plant n. o. e., 20 per cent.  
 Fittings, coal-vase, viz, brass handles, hinges, knobs, stars, and straps, as a. and m. s., free.  
 Fittings, diving, free.  
 Flags for ships, as ship chandlery n. o. e., free.  
 Flax hackles, as parts of agricultural machinery, 5 per cent.  
 Flesh gloves, as druggists' sundries, 20 per cent.  
 Fleshing machine, as machinery n. o. e., 20 per cent.  
 Floor cloth, carriage, as floor cloth, 20 per cent.  
 Flourishing thread, as haberdashery, 20 per cent.  
 Flour testers, viz, viscometer, tintometer, dough tester, as n. o. e., free.  
 Flowers of sulphur, as sulphur, free.  
 Flushing, for lining felt boots, as a. and m. s., free.  
 Flute keys, as finished parts of musical instruments n. o. e., 20 per cent.  
 Fly papers, as druggists' sundries, 20 per cent.  
 Flytraps of wire and tin, as hardware, 20 per cent.  
 Foil paper, for theatrical decorations, as n. o. e., free.  
 Foods, farinaceous or infants' (Hanbury's, Neave's, Mellin's, Nestle's, Savory's, Carnrick's), as druggists' sundries, 20 per cent.

<sup>1</sup> NOTE.—Plate being bona fide passengers' baggage is treated as household effects. (See "Passengers' baggage and effects.")

- Foot rot composition, "Learner's," as patent and proprietary medicines, etc., 40 per cent.
- Forks, garden, as forks, free.
- Forks, hay, as forks, free.
- Forril, or coarse parchment, for bookbinders' use, as a. and m. s., free.
- Fountains, also cisterns, for dispensing aerated waters, as hardware, 20 per cent.
- Freezing composition, patent, as chemicals n. o. e., 20 per cent.
- French mustard, as mustard, 2d. (4.05 cents) per pound.
- French polish, as varnish, 2s. (48.66 cents) per gallon.
- Fret-saw machine, as woodworking machinery, 5 per cent.
- Fret, frame, crosscut, and pit saws, as artificers' tools, free.
- Fret glaze, potters', as n. o. e., free.
- Fretwork, printed design for, as n. o. e., free.
- Frillings in piece, if not containing silk, as drapery n. o. e., 20 per cent.
- Frillings of silk, or containing silk, as silk, 25 per cent.
- Frozen fish, as provisions n. o. e., 20 per cent.
- Fruit dryer and fruit evaporator, as hardware, 20 per cent.
- Fruit-paring machine, as hardware, 20 per cent.
- Fruits preserved in spirits, duty to be charged on the spirits in addition to duty on fruits.
- Fry pans, galvanized, as hardware, 20 per cent.
- Fullers' earth, toilet, as toilet preparations, 25 per cent.
- Fullers' earth, crude, as n. o. e., free.
- Furnaces, corrugated, as parts of boilers, 20 per cent.
- Furnaces, jewelers' melting, as fire-clay goods, 20 per cent.
- Gaiters, wool, children's, as hosiery n. o. e., 20 per cent.
- Galerie wire, as n. o. e., free.
- Galvanized eyebolts, as hardware, 20 per cent.
- Galvanized fry pans, as hardware, 20 per cent.
- Galvanized iron manufactures to mean articles made up from galvanized iron or from plain sheet iron and then galvanized.
- Galvanized-iron meat choppers, as hardware, 20 per cent.
- Galvanized screw bolts and nuts, known as "gutter bolts," as hardware, 20 per cent.
- Galvanized wire rope clothes lines, as iron and steel cordage, free.
- Garden forks, as forks, free.
- Garden implements on wheels, n. o. e. (Planet, jr.), not worked by horsepower, as hardware, 20 per cent.
- Garden implements (Planet, jr.), viz. single-wheel hoe, Firefly single-wheel hoe, double-wheel hoe, plain double-wheel hoe, No. 5 horse hoe, No. 6 horse hoe, market-gardeners' horse hoe, horse hoe with sweeps, horse hoe as used for covering, beet-growers' horse hoe, hill-dropping garden drill, No. 2 garden drill, combined drill, seed and fertilizer drill, steel leveler, single celery hiller, double celery hiller, as machinery for agricultural purposes, 5 per cent.
- Garden implements that require to be worked by horsepower, as machinery for agricultural purposes, 5 per cent.
- Garden tools, n. o. e., as hardware, 20 per cent.
- Gas burners, patent (Peeble's), as hardware, 20 per cent.
- Gasoline, as oil, mineral, 6d (12.17 cents) per gallon.
- Gas regulators and governors, as apparatus for producing gas, 10 per cent.
- Gauze other than silk, as millinery, 25 per cent.
- Gear, driving, for sheep-shearing machine, as machinery n. o. e., 20 per cent.
- Gelatin fashion plates, as n. o. e., free.
- Gimp, leather, upholsterers', as a. and m. s., free.
- Ginger brandy, if containing less than 40 per cent of proof spirit, as wine, 6s. (\$1.46) per liquid gallon.
- Ginger, essence of (Burnett's), being nonspirituous, as flavoring essences, 15 per cent.
- Ginger, extract of, if nonspirituous, as flavoring essences, 15 per cent.
- Ginger, green, as spices unground, 2d. (4.05 cents) per pound.
- Ginger, preserved in sirup, or dry, in sugar, as preserves, 2d. (4.05 cents) per pound.
- Ginger, whole or ground, to be classed as spices.
- Ginger wine, if containing less than 40 per cent of proof spirit, 6s. (\$1.46) per gallon.
- Glacier colored designs for window decorations, as fancy goods, 20 per cent.
- Glass, bent, carriage, as glass n. o. e., 20 per cent.
- Glass, bent, common window, as glass, window, etc., 2s. (48.66 cents) per 100 feet.
- Glasses, field, as fancy goods, 20 per cent.
- Glasses, folding, 3-lens, magnifying, as n. o. e., free.
- Glasses, reading and magnifying, as fancy goods, 20 per cent.
- Glass for opticians' use, in strips not exceeding 1½ inches in width, as a. and m. s., free.
- Glass globes, for ships' masthead lights, as glassware, 20 per cent.
- Glass paper, as n. o. e., free.
- Glass, round, square, or oblong, beveled, plain, or colored, in sizes suitable for making railway lanterns, hand lamps, and engine lamps, as a. and m. s., free.
- Glass shades (white opaque) for electric lamps, as glassware, 20 per cent.
- Glass stoppers, with cork rings, for sauce bottles, as n. o. e., free.
- Glass, tubular, for making rulers, as glassware, 20 per cent.
- Glauber's salt, as sulphate of soda, free.
- Glaziers' diamonds, as artificers' tools, free.
- Glaziers' points, as hardware, 20 per cent.
- Gliiterine, as artists' colors, free.
- Globes, ruby glass, for signal lamps, as a. and m. s., free.
- Globes or shades of glass or metal for electric light, as glassware or hardware, 20 per cent.
- Glove fasteners, as n. o. e., free.
- Gloves, n. o. e., as apparel, 25 per cent.
- Gloves, flesh, as druggists' sundries, 20 per cent.
- Gloves of India rubber, for fellmongers and electricians, as n. o. e., free.
- Gloz (paste for paper-bag making), as n. o. e., free.
- Glue, marine, as n. o. e., free.
- Gold and silver wire, beaded and galerie, as n. o. e., free.
- Golden maltex (medicated lozenge), as druggists' sundries, 20 per cent.
- Gold leaf, as n. o. e., free.
- Gold paint, in powder, as paints, n. o. e., free.
- Gorse masticator, as agricultural machinery, 5 per cent.
- Grain or seed cleaning and dressing or winnowing machines driven by hand power, as machinery for agricultural purposes, 5 per cent.

Grassorian, for painters' graining, as n. o. e., free.  
 Graphophones, as n. o. e., free.  
 Grindery, to include lasting tacks, pegs, brass rivets, iron rivets; brass, iron, and copper cut bills; steel points, sparrow bills; wrought, cut, and malleable hobnails; Hungarian nails, wrought and cut tip nails; bristles, hemp, and flax; eyelets and hook eyelets, tangles; sole, heel, stiffening, and toe-cap knives; heel balls, riveting stands for iron lasts, boot webbing, elastic webs, boot protectors, copper toes, boot stretchers and trees, japanned toe tips, and burnishing ink.  
 Grindstones (opticians'), fittings for, as artificers' tools, free.  
 Grooved iron plates for street channels, free.  
 Gum boots, with leather soles, as gum boots, free.  
 Gum, liquid, in bottles, as stationery n. o. e., 20 per cent.  
 Gun wads, as n. o. e., free.  
 Gutta-percha, solution, as n. o. e., free.  
 Haberdashery, n. o. e., to include embroidery and crewel silks, safety pins, and stay laces, 20 per cent.  
 Hair clippers, as hardware, 20 per cent.  
 Hair cushions, as furniture, 25 per cent.  
 Hair, human, as n. o. e., free.  
 Hair plaits, pads, and chignons, as apparel, 25 per cent.  
 Hair washes, dyes, and restorers, as toilet preparations n. o. e., 25 per cent.  
 Halters, as cordage n. o. e., 20 per cent.  
 Hammers or hatchets, shingling and lath, as artificers' tools, free.  
 Hand grass cutter, as hardware, 20 per cent.  
 Handkerchief bags, as fancy goods, 20 per cent.  
 Handkerchiefs, hemmed or embroidered, as articles made up from textiles, 25 per cent.  
 Handkerchiefs in piece, as drapery n. o. e., 20 per cent.  
 Handles and bales, bucket, as tinmiths' fittings, free.  
 Handles and beams for plows, as woodenware n. o. e., 20 per cent.  
 Handles and mounts for walking sticks, as parts of walking sticks, 20 per cent.  
 Handles, china, for perambulators, as a. and m. s., free.  
 Handles with iron spindle, brass ends, wood casing, and hood joints (brass), for perambulators, as a. and m. s., free.  
 Handles, wooden, for hoes, rakes, or brooms, as wooden handles for tools, free.  
 Hand paint mills, as artificers' tools, free.  
 Hand seed sowers, as agricultural machinery, 5 per cent.  
 Handy hoist, as machinery, n. o. e., 20 per cent.  
 Hangers and brackets for lifting milk cans, as hardware, 20 per cent.  
 Harvest gloves, as apparel, 25 per cent.  
 Hat and arm bands, as made-up textile, 25 per cent.  
 Hat buckles, as minor articles for making up apparel, free.  
 Hatchets, shingling and lath, as artificers' tools, free.  
 Hat labels, as a. and m. s., free.  
 Hats, hoods, and sunbonnets, infants', as millinery, 25 per cent.  
 Hat shapes, as millinery, 25 per cent.  
 Hatters' ribbons, when cut into lengths not exceeding 34 inches before importation or in bond, free.  
 Hay and straw press, as machinery for agricultural purposes, 5 per cent.  
 Hayforks, as forks, free.  
 Hay knives, as hardware, 20 per cent.  
 Hayrakes, wooden, as woodenware, 20 per cent.  
 Hay sweeps, as machinery for agricultural purposes, 5 per cent.  
 Hay tedders, as machinery for agricultural purposes, 5 per cent.  
 Hearse plumes, as feathers, ornamental, 25 per cent.  
 Heating apparatus, for greenhouses and buildings, as hardware, 20 per cent.  
 Hellebore, as druggists' sundries, 20 per cent.  
 Helmets, for volunteers, as hats, 25 per cent.  
 Hematic hypophosphites (Parke, Davis & Co.), as drugs and druggists' sundries, 20 per cent.  
 Hemp and flax bristles, as grindery, free.  
 Hemp, saddlers', 3 to 10 ply, price not less than 16s. the dozen pounds, as a. and m. s., free.  
 Herbs, dried, culinary, as n. o. e., free.  
 Hickory boards, planed, as hickory unwrought, free.  
 Hinges, for tea or coffee pots, as tinmiths' fittings, free.  
 Noble chains, as hardware, 20 per cent.  
 Hobbles, casting, as hardware, 20 per cent.  
 Holder (Climax), as electric appliances, 10 per cent.  
 Hole indicators, as hardware, 20 per cent.  
 Honeycomb, machine for making, as hardware, 20 per cent.  
 Honey extractor, as n. o. e., free.  
 Honey knives, as artificers' tools, free.  
 Hood joints (brass) and handles (china), for perambulators, as a. and m. s., free.  
 Hooks and eyes, as minor articles for making up apparel, free.  
 Hooks and eyes, for lathe belts, as hardware, 20 per cent.  
 Hooks and thimbles, iron, as ship chandlery, n. o. e., free.  
 Hooks, cabin, as hardware, 20 per cent.  
 Hoop iron, with rivets attached, as hoop iron, free.  
 Hoops, steel, for wool baling, as hoop iron, free.  
 Hop bitters, as bitters, 16s. per liquid gallon.  
 Hop drags, as hardware, 20 per cent.  
 Horse and cattle spice (Philpot's), as patent and proprietary medicines, 40 per cent.  
 Horse clothing, as articles made up from textiles, 25 per cent.  
 Horse-cover lining, gray and brown (when 72 inches wide and at or under 1s. the yard), as a. and m. s., free.  
 Horse covers, canvas, as made-up textiles, 25 per cent.  
 Horse gear, triplex, Lister's patent, as machinery for dairying purposes, 5 per cent, when imported for a dairy factory on declaration being made by the manager.  
 Horse rasps, as artificers' tools, free.  
 Hose, canvas, woven in one piece, as n. o. e., free.

<sup>1</sup> These are free only when imported by or for bona fide makers of hats in the colony for use in their industry.

- Hose, India rubber, mixed with textile, as n. o. e., free.
- Hose, with couplings attached, duty to be charged on the couplings, the hose to be treated as at present, according to kind.
- Hosiery, n. o. e., to include hose, half hose, three-quarter hose, and socks, of all materials, including silk; knit or woven throughout undershirts, vests, drawers, pants, and combinations; children's knitted wool boots, booties, gaiters, and hoods, 20 per cent.
- Hub boxing or boring machines, as woodworking machinery, 5 per cent.
- Hydraulic lifting jacks, as hardware, 20 per cent.
- Hydraulic rams, as hardware, 20 per cent.
- Hydroleine, as washing powder, 20 per cent.
- Ice chests, as hardware, 20 per cent.
- Iceing pipes, confectioners', as artificers' tools, free.
- Iceing powder (McGhie's egg substitute), as a. and m. s., free.
- Iceing sugar, as sugar,  $\frac{1}{4}$ d. the pound.
- Imitation seal skin, for gold saving, as textile piece goods, n. o. e., 20 per cent.
- Incline rollers, for tramways, as tramway plant, 20 per cent.
- Incubators, as woodenware, 20 per cent.
- India ink, as stationery, n. o. e., 20 per cent.
- India-rubber hose, mixed with textile, as n. o. e., free.
- India-rubber pant protectors, as minor articles, etc., free.
- India rubber, sheet, for engine packing, as n. o. e., free.
- India-rubber soles, for tennis shoes, as n. o. e., free.
- India-rubber stair treads, as floor cloth, 20 per cent.
- India-rubber syringes, as druggists' sundries, 20 per cent.
- India-rubber tubing, of all kinds, as n. o. e., free.
- Indicators, repairing, for steam engines, as artificers' tools, free.
- Indigo, neutral extract of, as dyestuffs and dyeing materials, crude, free.
- Ink cans and ink wells, as educational apparatus, free.
- Ink, cyclostyle, as stationery, n. o. e., 20 per cent.
- Ink extractors, as stationery, n. o. e., 20 per cent.
- Ink, mimeograph, as stationery, n. o. e., 20 per cent.
- Inkoleum, ink pellets, and ink powders, as stationery, n. o. e., 20 per cent.
- Ink, stencil, as n. o. e., free.
- Ink wells, china, as stationery, n. o. e., 20 per cent.
- Instruments, drawing, as stationery, n. o. e., 20 per cent.
- Instruments, massage, as druggists' sundries, 20 per cent.
- Insulating paper, for refrigerating works, as n. o. e., free.
- Invert sugar, as sugar,  $\frac{1}{4}$ d. (1.01 cents) the pound.
- Iron air bricks, as hardware, 20 per cent.
- Iron bars with holes punched and countersunk, as rails for tramways, free.
- Iron, black sheet, corrugated, as hardware, 20 per cent.
- Iron, black sheet, cut to pattern for bottoms and sides of buckets and baths, as a. and m. s., free.
- Iron blocks, as hardware, 20 per cent.
- Iron, corrugated, carburized, as hardware, 20 per cent.
- Iron hooks and thimbles, as ship chandlery, free.
- Iron hoop with rivets attached, as hoop iron, free.
- Iron, malleable, in market lengths, and otherwise exactly in the same state in which it left the rolling mill, as n. o. e., free.
- Iron or rubber buffers, as iron fittings for carriages, free.
- Iron plates, lead coated, as n. o. e., free.
- Iron sheets, enameled, as hardware, 20 per cent.
- Iron, stamped, for making heel tips for boots, as a. and m. s., free.
- Irons, calking, as artificers' tools, n. o. e., free.
- Iron nuts, blank, or tapped, separately imported, as hardware, 20 per cent.
- Iron urinals for public use, as hardware, 20 per cent.
- Iron-wire nails, under 1 inch, sometimes imported as tacks, as iron nails, 2s. (48.66 cents) per cwt.
- Ivory black, as n. o. e., free.
- Izal, in bulk or bottle, as disinfectants, free.
- Jaeger's men's and boys' woven, machine-stitched or trimmed undershirts, pants, combinations, shirts, nightshirts, undershirts, and pajamas; ladies' and girls' undershirts, drawers, combinations, bodices, nightdresses, and knitted corsets, as hosiery, n. o. e., 20 per cent.
- Jam tins, empty, as tinware, 25 per cent.
- Japanned and lacquered metal ware to include only goods made up from black, tinned, or galvanized sheet iron or from tin, and finished in japan or lacquer, 25 per cent.
- Jars containing ad valorem goods, at same rate as the goods.
- Jerseys, as apparel, 25 per cent.
- Jersey suits, also football, boating, franklyn, and navy frock jerseys, as apparel, 25 per cent.
- Jewelers' mills, as artificers' tools, free.
- Jewelers' plate brushes, as brushes, n. o. e., 25 per cent.
- Jewelers' presses and stamp, as machinery, n. o. e., 20 per cent.
- Jewelers' rollers, as artificers' tools, free.
- Jewelry cases, as fancy goods, 20 per cent.
- Juice, lime, lemon, and orange, unsweetened, as n. o. e., free.
- Jute yarns, suitable only for making carpets, as a. and m. s., free.
- Potassium metasilphite, as water-hardening chemicals, for brewers' use, free.
- Kalsomine (Johnston's), as n. o. e., free.
- Kamptulicon, in strips, as floor cloth, 20 per cent.
- Kent's patent blow lamps, as artificers' tools, free.
- Kettle bottoms, copper, as copper manufactures, 20 per cent.
- Keys, axle, as artificers' tools, free.
- Keys, carriage door, as iron fittings for carriages, free.
- Keys, steel, as hardware, 20 per cent.
- Keys, watch, as hardware, 20 per cent.
- Kid, mock, glacé, and glove, as leather, n. o. e.,  $\frac{1}{4}$ d. (2.03 cents) per pound.
- Kindergarten toys, as educational apparatus, free.
- Kinetoscopes, Edison's, as n. o. e., free.
- Kits, manila, as baskets, 20 per cent.

Knapsack engine (the Fire Victor), as hardware, 20 per cent.  
 Knifeboards, as woodenware, n. o. e., 20 per cent.  
 Knives, butchers', as cutlery, 20 per cent.  
 Knives, fiber, for brush-making machinery, as machinery, n. o. e., 20 per cent.  
 Knives, for turnip cutters, as a. and m. s., free.  
 Knives, hay, as hardware, 20 per cent.  
 Knives, honey, as artificers' tools, free.  
 Knives, tailors' cutting, as artificers' tools, free.  
 Knobs, range, as a. and m. s., free.  
 Knotting, patent, as varnish, 2s. the gallon.  
 Kola nuts, for chocolate making, as a. and m. s., free.  
 Kolatina and Kola chocolate, as cocoa or chocolate, 3d. the pound.  
 Koch's, Dr., tuberculin, as n. o. e., free.  
 Kola cordial, as cordials, 16s. (\$3.893) the liquid gallon.  
 Label-cutting machine, as machinery, n. o. e., 20 per cent.  
 Label varnish, as varnish, 2s. (48.66 cents) per gallon.  
 Labels, brass, for knifeboards, as brass manufactures, n. o. e., 20 per cent.  
 Labels, coat, as a. and m. s., free.  
 Labels, shirt, as a. and m. s., free.  
 Lace or braid, black oak-leaf, as minor articles for cap making, free.  
 Lacquered cased tubes, as hardware, 20 per cent.  
 Lactopeptine, when labeled "prepared solely by" the maker, as proprietary medicine, 40 per cent.  
 Lamp glasses for bottoms of carriage-roof lamps, as a. and m. s., free.  
 Lamps, miners', other than "safety," as lamps, 20 per cent.  
 Lamps or lanterns, street, for electric lighting, as lamps, lanterns, etc., 20 per cent.  
 Lamps, safety, for collieries, as n. o. e., free.  
 Lamps, ships', as lamps, etc., 20 per cent.  
 Lamps, signal for ships' use, as lamps, 20 per cent.  
 Lande's bleaching solution, as chemicals, n. o. e., 20 per cent.  
 Land plaster, as n. o. e., free.  
 Lard, as provisions, n. o. e., 20 per cent.  
 Lard oil, as oil, n. o. e., 6d. per gallon.  
 Lasting machine, as machinery, n. o. e., 20 per cent.  
 Lathe, metal and wood working combined, as machinery, n. o. e., 20 per cent.  
 Lathes, for metal work, not being engineers' machine lathes with automatic feed, as machinery, n. o. e., 20 per cent.  
 Laths, corrugated steel, as hardware, 20 per cent.  
 Laying presses, bookbinders', as wooden ware, 20 per cent.  
 Lead weights for ladies' dresses, as manufactures, n. o. e., of metal, 20 per cent.  
 Leather, compressed blocks for carriage brakes, as leather manufactures, n. o. e., 20 per cent.  
 Leather cut into strips for trouser protectors, as leather cut into shapes, 2½ per cent.  
 Leather gimp, upholsterers', as a. and m. s., free.  
 Leathers, piston and gland, for anhydride refrigerating machines, as machinery for refrigerating meat, 5 per cent.  
 Leather straps for perambulators, as perambulator fittings, free.  
 Leeches, as n. o. e., free.  
 Leggings, other than leather, as apparel, 25 per cent.  
 Lemon juice, unsweetened, as n. o. e., free.  
 Lemon rinds, in brine, as n. o. e., free.  
 Lenses, ships' sidelight, as a. and m. s., free.  
 Letter and figure punches, as hardware, 20 per cent.  
 Letter clips, as stationery, n. o. e., 20 per cent.  
 Levels, surveyors', as n. o. e., free.  
 Lever-punching machines, as engineers' machine tools, free.  
 Life-saving apparatus, as n. o. e., free.  
 Lifting jack, hydraulic, as hardware, 20 per cent.  
 Lightning multiplier, as stationery, n. o. e., 20 per cent.  
 Lignozote, as varnish, 2s. per gallon.  
 Lime, bisulphite of, as disinfectants, free.  
 Lime, chloride of, as disinfectants, free.  
 Limbs, artificial, as surgical appliances, free.  
 Lime-juice champagne, as lime juice sweetened, 25 per cent.  
 Lime-juice cordial (Thom & Cameron's), as cordials, 16s. per liquid gallon.  
 Lime juice, unsweetened, as n. o. e., free.  
 Lime screens (Gregory's), as hardware, 20 per cent.  
 Linerusta, Walton, as paperhangings, 15 per cent.  
 Linen yarns, suitable only for making carpets, as a. and m. s., free.  
 Lining nails for carriages, as iron fittings, free.  
 Linoleum reviver, as furniture polish, 20 per cent.  
 Linseed meal, as apothecaries' wares, 20 per cent.  
 Lithographic printing paper, as printing paper, free.  
 Lithographic varnish for reducing lithographic inks, as a. and m. s., free.  
 Locks and bolts for cabin doors, as hardware, n. o. e., 20 per cent.  
 Locust beans, as vegetables, dried, 20 per cent.  
 Log books, ships', as manufactured stationery, 25 per cent.  
 Logwood chips, as dyestuffs, crude, free.  
 Lozenges, medicated, as druggists' sundries, 20 per cent.  
 Lozenges, medicated, having proprietary name, as proprietary medicines, 40 per cent.  
 Lubricator (Englebert's), as oil, n. o. e., 6d. (12.17 cents) per gallon.  
 Lye (Greenbank's), double-concentrated, as soda caustic, free.  
 Machine, bone-crushing, as machinery, n. o. e., 20 per cent.  
 Machine, bootmakers' channeling, as machinery, n. o. e., 20 per cent.  
 Machine, boring, viz. small frame auger, as artificers' tools, free.  
 Machine, button-fastening, as artificers' tools, free.  
 Machine, card-cutting, hand, as machinery, n. o. e., 20 per cent.  
 Machine drills, as engineers' machine tools, free.  
 Machine, engravers' ruling, as machinery, n. o. e., 20 per cent.  
 Machine, fleshing, as machinery, n. o. e., 20 per cent.

- Machine for biscuit making, as machinery, n. o. e., 20 per cent.  
Machine for bottle washing, as machinery, n. o. e., 20 per cent.  
Machine for button-hole stamping and sewing (bootmakers'), as sewing machines, free.  
Machine for curving corrugated iron, as machinery, n. o. e., 20 per cent.  
Machine for fruit paring, as hardware, 20 per cent.  
Machine for label cutting, as machinery, n. o. e., 20 per cent.  
Machine for linseed thrashing, as machinery for agricultural purposes, 5 per cent.  
Machine for liquefying carbonic-acid gas, as machinery, n. o. e., 20 per cent.  
Machine for making honeycomb, as hardware, 20 per cent.  
Machinery for making stereo plates, as machinery, n. o. e., 20 per cent.  
Machine for manufacture of wire netting, as machinery, n. o. e., 20 per cent.  
Machine for meat shredding, as machinery, n. o. e., 20 per cent.  
Machine for newspaper wrapping, as machinery, n. o. e., 20 per cent.  
Machine for paper cutting, as machinery, n. o. e., 20 per cent.  
Machine for punching and flaring hoops, as machinery, n. o. e., 20 per cent.  
Machine for rolling leather, as machinery, n. o. e., 20 per cent.  
Machine, fret-saw, as woodworking machinery, 5 per cent.  
Machine (hand), pill-making, as druggists' sundries, 20 per cent.  
Machine, hub boxing or boring, as woodworking machinery, 5 per cent.  
Machine, knife-cleaning, felt-covered washers or disks for, as a. and m. s., free.  
Machine, numbering (hand), as stationery, n. o. e., 20 per cent.  
Machine, paging, hand or treadle, as printing machines, 5 per cent.  
Machine, punching and eyeletting, as machinery, n. o. e., 20 per cent.  
Machine, rubber-stamp-making, as machinery, n. o. e., 20 per cent.  
Machinery, fiber-cutting, as machinery, n. o. e., 20 per cent.  
Machinery for brickmaking, as machinery, n. o. e., 20 per cent.  
Machinery for fish preserving, when identical with meat-preserving machinery, 5 per cent.  
Machinery, paper-bag-making, as machinery, n. o. e., 20 per cent.  
Machines, seaming and turning off combined, as knitting machines, free.  
Machines, seed-dressing, not being farmers' hand-power cleaners, as machinery, n. o. e., 20 per cent.  
Machines, sheep-shearing (Wolseley's), as agricultural machinery, 5 per cent.  
Machine, stabling, as machinery, n. o. e., 20 per cent.  
Machine, thatch-making, as machinery for agricultural purposes, 5 per cent.  
Machine, tin-smiths' paning-down, as machinery, n. o. e., 20 per cent.  
Machine, twine-balling, as machinery for twine making, 5 per cent.  
Machine, varnishing (printers'), as machinery, n. o. e., 20 per cent.  
Magneto-electric machines, as druggists' sundries, 20 per cent.  
Magnifying glasses, as fancy goods, 20 per cent.  
Magpie board for making exercise books, as a. and m. s., free.  
Mahogany knobs, as turnery, 20 per cent.  
Malleable castings for cheese molds, as hardware, 20 per cent.  
Malt cleaner and grader (Acme), as machinery, n. o. e., 20 per cent.  
Malt extract, for bread making, as druggists' sundries, 20 per cent.  
Malt extract with cod-liver oil, as druggists' sundries, 20 per cent.  
"Malting" includes only the Malting Company's extract and other extracts of malt similarly put up.  
Maltling plant, as hardware or wooden ware, 20 per cent.  
Manchester yellow, for coloring soap, as n. o. e., free.  
Manganese, as n. o. e., free.  
Manila kits, as basket ware, 20 per cent.  
Map and plate papers, as stationery, n. o. e., 20 per cent.  
Maps, wall, as educational apparatus, free.  
"Mariani," coca wine, as proprietary medicines, 40 per cent.  
Marine glue, as n. o. e., free.  
Marline, as cordage, n. o. e., 20 per cent.  
Massage instruments, as druggists' sundries, 20 per cent.  
Mastic cement, as druggists' sundries, 20 per cent.  
Masticator, gorse, as agricultural machinery, 5 per cent.  
Mats for boat seats, as mats, 20 per cent.  
Mattress wire staples, as hardware, 20 per cent.  
Meal, linseed, as apothecaries' wares, 20 per cent.  
Measures, paper, check, as n. o. e., free.  
Meat choppers of galvanized iron, as hardware, 20 per cent.  
Meat, extract of (Liebig's), as provisions, n. o. e., 20 per cent.  
Medicated lozenges, as druggists' sundries, 20 per cent.  
Medicated lozenges having proprietary names, as patent medicines, 40 per cent.  
Medicinal barks, herbs, leaves, flowers, roots, and gums must be in their natural state to be free.  
Melons, water, as n. o. e., free.  
Metal cap badges, as hardware, 20 per cent.  
Metal caps, for broom making, as a. and m. s., free.  
Metal chin straps, as hardware, 20 per cent.  
Metal fittings for bonnet boxes, as metal fittings for portmanteau, free.  
Metallic pencils, as stationery, n. o. e., 20 per cent.  
Metallic pocketbooks, as manufactured stationery, 25 per cent.  
Metallic tapelines, other than surveyors', as hardware, 20 per cent.  
Metal rolling-pins, for confectioners, as artificers' tools, free.  
Metal tops for trunks, as hardware, 20 per cent.  
Meters (electric), as machinery, electric, and appliances, 10 per cent.  
Meters, water, 20 per cent.  
Microscopes, as n. o. e., free.  
Milking apparatus, Buchanan's self-acting, as n. o. e., free.  
Milk pans, tinned, as tinware, 25 per cent.  
Mill-belt fasteners, as hardware, 20 per cent.  
Mills, jewelers', as artificers' tools, free.  
Mills, fanning, as machinery, n. o. e., 20 per cent.  
Mills, flour (hand), as hardware, 20 per cent.  
Mills for crushing horse feed, as hardware, 20 per cent.  
Mill, tan-bark, as machinery, n. o. e., 20 per cent.  
Mill, tea, as hardware, 20 per cent.

- Mimeograph paper, plain, and mimeograph ink, as stationery, n. o. e., 20 per cent.  
Mining shafts, tubing for, as manufactures, n. o. e., of metal, 20 per cent.  
Mock kid, 1d. per pound.  
Models for schools of art, as educational apparatus, free.  
Mohair worsted yarn, as yarn, n. o. e., 20 per cent.  
Money tills, wood, as wooden ware, n. o. e., 20 per cent.  
Mops, wool, as ship chandlery, free.  
Motors, electro, and hand dynamos, as electric machinery and appliances, 10 per cent.  
Molders' brushes, as artificers' tools, free.  
Molders' core boxes, as wooden ware, n. o. e., 20 per cent.  
Molders' plumbago blacking, as n. o. e., free.  
Molds, wooden, for manufacturing hosiery, as wooden ware, 20 per cent.  
Mouthpieces for brass instruments, as finished parts of musical instruments, n. o. e., 20 per cent.  
Mouthpieces for tobacco pipes, as pipes, tobacco, 25 per cent.  
Mounts and handles for walking sticks, as parts of walking sticks, 20 per cent.  
Muff and bag combined, as apparel, 25 per cent.  
Musette reeds, as finished parts of musical instruments, 20 per cent.  
Musk, grain, as druggists' sundries, 20 per cent.  
Mustard hulls, as n. o. e., free.  
Mustard seed, as n. o. e., free.  
Nails, clout, under 1 inch, even if called tacks or iron nails, 2s. (48.66 cents) per hundredweight.  
Nails for mine tramways are not included in the exemption under machinery for mining purposes.  
Nails, iron wire, under 1 inch, sometimes imported as tacks, as iron nails, 2s. (48.66 cents) the hundredweight.  
Nails, lining, as iron carriage fittings, free.  
Needle cases, as fancy goods, 20 per cent.  
Nepenthe, as patent and proprietary medicines, 40 per cent.  
Newspapers (old), as n. o. e., free.  
Newspaper wrappers, paper for, as wrapping paper, o. k., 5s. per hundredweight.  
Nightdress cases, as fancy goods, 20 per cent.  
Night-lamp food warmers (Clarke's), as hardware, 20 per cent.  
Night lights (Price's), as candles, 2d. (4.05 cents) per pound.  
Nozzles, earthenware, for candlesticks, as earthenware, 20 per cent.  
Numbering machines (hand), as stationery, n. o. e., 20 per cent.  
Nuts and bolts, galvanized screw, known as "gutter bolts," as manufactures, n. o. e., of metal, 20 per cent.  
Nuts, blank, as hardware, 20 per cent.  
Nuts, iron, tapped, separately imported, as hardware, 20 per cent.  
Nuts, pa qua (Chinese), as nuts, 2d. (4.05 cents) per pound.  
Oak heads and staves, sawn, in the rough, as a. and m. s., free.  
Oak-wood bark extract, as tanning materials, crude, free.  
Oars, flat-bladed, as ship chandlery, n. o. e., free.  
Oars and sculls, spoon-blade, as wooden ware, 20 per cent.  
Oboe reeds, as finished parts of musical instruments, 20 per cent.  
Oil, crude, penguin, as a. and m. s., free.  
Oil, curriers' finishing, as oil, n. o. e., 6d. (12.17 cents) per gallon.  
Oil, dressing composition, for tarpaulins, etc., as paints mixed ready for use, 5s. (\$1.2166) per hundredweight.  
Oil, dugong (Ching's), as patent medicines, 40 per cent.  
Oiled sheets, as stationery, n. o. e., 20 per cent.  
Oil, in half-gallon bottles, as oil in bottles, 15 per cent.  
Oil, lard, as oil, n. o. e., 6d. (12.17 cents) per gallon.  
Oil, lavender spike, as essential oil.  
Oil, lowering, for reducing printing ink, as oil, n. o. e., 6d. (12.17 cents) per gallon.  
Oil, sod, as a. and m. s., free.  
Oil, tattoo, as mixed paints, 5s. (\$1.2166) per hundredweight.  
Oiled paper, for artists' use, a substitute for canvas, as n. o. e., free.  
Oleum deodum, as druggists' sundries, 20 per cent.  
Olives, dried, as fruits, dried, 2d. (4.05 cents) per pound.  
Olivettes, for trimming military clothing, as minor articles, etc., free.  
Opium, extract of, as opium, £2 (\$9.733) per pound.  
Orange bitters (W. J. Jackson & Co.), as bitters, 16s. (\$3.893) per liquid gallon.  
Orange juice, unsweetened, as n. o. e., free.  
Organzine, or raw silk, for use in making tweed, as a. and m. s., free.  
Ornamental and encaustic tiles, as earthenware, 20 per cent.  
Ornaments for confectionery, as fancy goods, 20 per cent.  
Ornaments, transfer (carriage), as carriage trimmings, free.  
Ottoman cushions, as fancy goods, 20 per cent.  
Ovens, colonial, metal fittings for, as manufactures, n. o. e., of metal, 20 per cent.  
Oxalate of potash, as chemicals, n. o. e., 20 per cent.  
Ox gall, prepared, as stationery, n. o. e., 20 per cent.  
Ox tongues, salted, as provisions, n. o. e., 20 per cent.  
Pads of India rubber, for toilet tables, as mats, 20 per cent.  
Paging machine, hand or treadle, as printing machine, 5 per cent.  
Painkiller, as proprietary medicine, 40 per cent.  
Pain relief (Barry's), as proprietary medicine, 40 per cent.  
Paint brushes, as artificers' or artists' tools, free.  
Paints ground in water, as paints, n. o. e., free.  
Paint mill, hand, as artificers' tools, free.  
Paint, red enamel anticorrosive (Blundell's), as paints mixed ready for use, 5s. (\$1.2166) the hundredweight.  
Paint removing paste, as n. o. e., free.  
Paints, face, as toilet preparations, 25 per cent.  
Paint, Tarr & Wenson's patent metallic or copper (antifouling composition), as paints mixed ready for use, 5s. (\$1.2166) the hundredweight.  
Palettes, artists', as artificers' tools, free.  
Pancreaticus (Benger's, liquid) as proprietary medicine, 40 per cent.  
Panel pins for carriages, as iron nails, 2s. (48.66 cents) per hundredweight.

- Pant protectors, india rubber, as minor articles, etc., free.  
 Pants, knit or woven throughout, as hosiery, 20 per cent.  
 Paper, albumenized, as printing paper, free.  
 Paper-bag-making machinery, as machinery, n. o. e., 20 per cent.  
 Paper bags or pockets, seed, as paper bags, n. o. e., 25 per cent.  
 Paper, biscuit and wafer, as provisions, n. o. e., 20 per cent.  
 Paper, blotting, as stationery, n. o. e., 20 per cent.  
 Paper, blue, Allen's, as druggists' sundries, 20 per cent.  
 Paper boxes containing ad valorem goods, at the same rate as the goods.  
 Paper-brushing machines, as machinery, n. o. e., 20 per cent.  
 Paper, chopped tissue, as n. o. e., free.  
 Paper, corrugated, as n. o. e., free.  
 Paper, crinkled and crépe tissue, as fancy goods, 20 per cent.  
 Paper-cutting machines, as machinery, n. o. e., 20 per cent.  
 Paper, embossing, as printing paper, free.  
 Paper, ferro-prussiate, as stationery, n. o. e., 20 per cent.  
 Paper foil for theatrical decorations, as n. o. e., free.  
 Paper for newspaper wrappers, as wrapping paper, o. k., 5s. (\$1.2166) per hundredweight.  
 Paper, foiled casing, as wrapping paper, o. k., 5s. (\$1.2166) the hundredweight.  
 Paper, glass, as n. o. e., free.  
 Papering brushes, as artificers' tools, free.  
 Paper, insulating, for refrigerating works, as n. o. e., free.  
 Paper knives, as stationery, n. o. e., 20 per cent.  
 Paper, lithographic printing, as printing paper, free.  
 Paper, loft air dried brown, invoiced as not less than 37s. (\$8.80) the cwt., and not larger in size than 2 ft. 5 in. by 2 ft. 3 in., for cartridge making, as a. and m. s., free.  
 Paper, oiled, for artists' use, a substitute for canvas, as n. o. e., free.  
 Paper patterns for costumes, as n. o. e., free.  
 Paper-perforating machine, as machinery, n. o. e., 20 per cent.  
 Paper, printing, gummed, as printing paper, free.  
 Papers, curling, as wrapping paper, o. k., 5s. (\$1.2166) per cwt.  
 Papers, fly, as druggists' sundries, 20 per cent.  
 Papers, map and plate, as stationery, n. o. e., 20 per cent.  
 Paper, stamped for organette, as parts of organette, 20 per cent.  
 Paper, stereotype, of sizes larger than demy, as printing materials, free.  
 Paper, stumps, for artists' use, as stationery, n. o. e., 20 per cent.  
 Paper, tinfoil, for bag making, of sizes not exceeding the area of 22 in. by 13 in., as a. and m. s., free.  
 Paper, tinfoil tea, as paper, wrapping, o. k., 5s. (\$1.2166) per cwt.  
 Paper transfer patterns, as fancy goods, 20 per cent.  
 Paper, waxed, for cigarettes, as wrapping paper, o. k., 5s. (\$1.2166) per cwt.  
 Paper weights, plain, as stationery, n. o. e., 20 per cent.  
 Paper, " Willesden," as n. o. e., free.  
 Papyrographs, as stationery, n. o. e., 20 per cent.  
 Parallel rulers, as stationery, n. o. e., 20 per cent.  
 Parchment, as stationery, n. o. e., 20 per cent.  
 Parchment, n. o. e., vegetable, as stationery, n. o. e., 20 per cent.  
 Paris net, for making bonnets and hats, as a. and m. s., free.  
 Passover bread, as provisions, n. o. e., 20 per cent.  
 Paste for removing paint, as n. o. e., free.  
 Paste, tooth, as toilet preparation, 25 per cent.  
 Patent barley (Robinson's), as ground grain, 1s. per 100 pounds.  
 Patent freezing composition, as chemicals, n. o. e., 20 per cent.  
 Patent knotting, as varnish, 2s. (48.66 cents) per gallon.  
 Patent rotary blower, as machinery, n. o. e., 20 per cent.  
 Patent water-closets, as earthenware or hardware, 20 per cent.  
 Peanuts, American, as pulse, n. o. e., 9d. (18.25 cents) per 100 pounds.  
 Pearling machine, as machinery, n. o. e., 20 per cent.  
 Pencil holders, as stationery, n. o. e., 20 per cent.  
 Pencils, carpenters', as artificers' tools, free.  
 Pencils, ivory handled, lead, and copying ink, as stationery, n. o. e., 20 per cent.  
 Pencils, slate, as educational apparatus, free.  
 Pen cleaners, as stationery, n. o. e., 20 per cent.  
 Pens, electric, and duplicating presses, as stationery, n. o. e., 20 per cent.  
 Pens, quill and steel penholders, pen makers, penracks, pen trays, as stationery, n. o. e., 20 per cent.  
 Pens, wire, for poultry, etc., as wirework, 20 per cent.  
 Perambulator bodies, as parts of perambulators, 20 per cent.  
 Perambulator handles, as a. and m. s., free.  
 Perambulator "sets" or "gears," as carriage material (excepting wheels), free.  
 Perambulators, brass hood joints for, as a. and m. s., free.  
 Persian leathers (cloth), as rubber cloth, free.  
 Pessaries, as surgical appliances, free.  
 Phonographs, as n. o. e., free.  
 Photograined cards, of sizes less than "royal," as stationery, n. o. e., 20 per cent.  
 Photographic screen albums, as fancy goods, 20 per cent.  
 Photographs, being family portraits, free.  
 Photolithographs, prints, and chromos, for fancy box making, as a. and m. s., free.  
 Pictorial calendars, having the word "specimen" printed across the face, free.  
 Pictorial illustrations, having words printed thereon indicating that they are published with a book, periodical, or newspaper published outside the colony, such as the Graphic, Illustrated News, etc., free.  
 Pictures and engravings in portfolios or books with printed descriptions, as printed books, free.  
 Pill-making machine (hand), as druggists' sundries, 20 per cent.  
 Pills, when labeled "prepared only by" the maker, as proprietary medicines, 40 per cent.  
 Pinking irons, as artificers' tools, free.  
 Pins, brooch, as jewelry, 20 per cent.  
 Pinones, for confectioners' use, as a. and m. s., free.  
 Pins, panel (iron nails for carriages), as iron nails, 2s. the cwt.  
 Pipe bender, steel, as artificers' tools, free.



Pipes for bellows, also bellows rings, as a. and m. s., free.  
 Pipes, tobacco, mouthpieces for, as pipes, tobacco, 25 per cent.  
 Piping, satin and wire, as minor articles for making up apparel, free.  
 Plaston packing or valve yarn, as n. o. e., free.  
 Pit saws, as artificers' tools, free.  
 Plain cotton or linen cord or line for venetian blinds, as a. and m. s., free.  
 Plane irons or chisels, sharpeners for, as hardware (but the grindstone or oilstone therein free), 20 per cent.  
 Planet, jun., garden implements on wheels, n. o. e., and not worked by horsepower, as hardware, 20 per cent.  
 Planet, jun., implements, viz. single-wheel hoe, freely single-wheel hoe, double-wheel hoe, plain double-wheel hoe, No. 5 horse hoe, No. 6 horse hoe, market gardeners' horse hoe, horse hoe with sweeps, horse hoes used for covering, beet-growers' horse hoe, hill-dropping garden drill, No. 2 garden drill, combined drill, seed and fertilizer drill, steel leveler, single celery hiller, double celery hiller, as machinery for agricultural purposes, 5 per cent.  
 Planimeter, as n. o. e., free.  
 Plaque fasteners, as minor articles, free.  
 Plaster casts, being drawing models for schools, as educational apparatus, free.  
 Plated copper sheets, as a. and m. s., free.  
 Plated steel rules, as artificers' tools free.  
 Plate, family, if not imported by passengers, as plate, 20 per cent.  
 (Plate being bona fide passengers' baggage is treated as household effects. See Passengers' baggage and effects.)  
 Plate, presentation, as plate, 20 per cent.  
 Plates, copper, for printing purposes, as printing material, n. o. e., free.  
 Plates, silver, plain, rolled, and unadorned, as n. o. e., free.  
 Plates, wheel, as artificers' tools, free.  
 Playing cards, Chinese, as playing cards, 6d. (12 17 cents) per pack.  
 Playing cards, toy, as playing cards, 6d. (12.17 cents) per pack.  
 Pledge cards, temperance, as stationery manufactured, 25 per cent.  
 Plotting scales, as n. o. e., free.  
 Plow lines, as cordage, n. o. e., 20 per cent.  
 Plow lines with spring snaps attached, as cordage, n. o. e., 20 per cent.  
 Plumbago blacking, molders', as n. o. e., free.  
 Plumes, hearse, as feathers, ornamental, 25 per cent.  
 Pouch, for gold washing, if other than silk, as textile piece goods, 20 per cent.  
 Pocket compass, as fancy goods, 20 per cent.  
 Poison distributing machines, as machinery for agricultural purposes, 5 per cent.  
 Polished steel beading, as hardware, 20 per cent.  
 Polish, French, as varnish, 2s. (48.66 cents) per gallon.  
 Poonah colors and brushes, as fancy goods, 20 per cent.  
 Pop corn, sugared, as confectionery, n. o. e., 2d. (4.05 cents) per pound.  
 Porous plaster (Alcock's), as proprietary medicaments, 40 per cent.  
 Portfolios, as stationery, n. o. e., 20 per cent.  
 Portmanteau pockets, as a. and m. s., free.  
 Post-hole digger, Eclipse, as hardware, 20 per cent.  
 Postage stamps, used or unused, as n. o. e., free.  
 Potash, bicromate of, as dye stuffs and dyeing materials, crude, free.  
 Potash, oxalate of, as druggists' sundries, 20 per cent.  
 Potato hooks, as hardware, 20 per cent.  
 Potters' silk, for clay dressing, and stilt, for pottery making, as a. and m. s., free.  
 Potters' white lead, as n. o. e., free.  
 Pounce and pounce boxes, as stationery, n. o. e., 20 per cent.  
 Powder, bronze, as paint, n. o. e., free.  
 Powders, peptonizing and pepsin-enzyme tablets, as druggists' sundries, 20 per cent.  
 Presentation cups, as plate, 20 per cent.  
 Preserved ginger, in sirup, as preserves, 2d. (4.05 cents) per pound.  
 Preserves, Chinese, as preserves, 2d. (4.05 cents) per pound.  
 Press, straw and hay, as machinery for agricultural purposes, n. o. e., 5 per cent.  
 Press and stamp, jewelers', as machinery, n. o. e., 20 per cent.  
 Presses, duplicating, and electric pens, as stationery, n. o. e., 20 per cent.  
 Pressings for making exercise books, as a. and m. s., free.  
 Price's night lights, as candles, 2d. (4.05 cents) per pound.  
 Printed designs for fretwork, as n. o. e., free.  
 Printers' embossing press, as printing machines, 5 per cent.  
 Printers' varnishing machines, as machinery, n. o. e., 20 per cent.  
 Prints, photolithographs, and chromes, for fancy box making, as a. and m. s., free.  
 Propeller shafting and fittings, as machinery, n. o. e., 20 per cent.  
 Propellers, as screws and castings for ships, free.  
 Protectors, skirt, for dresses, as minor articles, etc., free.  
 Prunes, in jars, as fruits dried, 2d. (4.05 cents) per pound.  
 Pudding powders, as provisions, n. o. e., 20 per cent.  
 Pulley weights, for electric lights, as hardware, 20 per cent.  
 Punching and eyeletting machines as machinery, n. o. e., 20 per cent.  
 Punching machine, lever, as engineers' machine tools, free.  
 Purse clasps, as a. and m. s., free.  
 Pyrometers, as n. o. e., free.  
 Quinine, Eau de (Rieger's), as spirits and strong waters, etc., in case, 16s. (\$3.893) the liquid gallon.  
 Railway-engine wheels, tires for, as a. and m. s., free.  
 Rain gauges (scientific instruments), as n. o. e., free.  
 Rakes, hay, wooden, as wooden ware, 20 per cent.  
 Rams, hydraulic, as hardware, 20 per cent.  
 Range knobs and ventilators, as a. and m. s., free.  
 Rasps, horse, as artificers' tools, free.  
 Raw silk, for use in making tweeds, as a. and m. s., free.  
 Reading glasses, as fancy goods, 20 per cent.  
 Reeds, bagpipe, as musical instruments, n. o. e., 20 per cent.  
 Reeds, oboe, as finished parts of musical instruments, n. o. e., 20 per cent.

Registering turnstiles, as hardware, 20 per cent.  
 Remnet, essence of, also rennets, pure cultures of bacteries of milk acid, and annatto, as a. and m. s., free.  
 Restorine and Lactina (Bowick's) for cattle, as patent and proprietary medicines, 40 per cent.  
 Revalenta Arabica food (Du Barry's), as druggists' sundries, 20 per cent.  
 Ribbon of Bruges, as druggists' sundries, 20 per cent.  
 Ribbons, unprinted, cut into lengths not exceeding 12 inches, for cigar wrappers, as a. and m. s., free.  
 Ribbon, wire, as minor articles for making up apparel, free.  
 Ridging, slate, as stone dressed, etc., 25 per cent.  
 Rings, bellows, and pipes for bellows, as a. and m. s., free.  
 Rings for carriage aprons, as a. and m. s., free.  
 Riveting studs, for wool baling, as rivets, free.  
 Road grader, as machinery, n. o. e., 20 per cent.  
 Rolled plate glass (rippled), as glass, n. o. e., 20 per cent.  
 Rollers, bending, for making water-race pipes, as machinery, n. o. e., 20 per cent.  
 Rollers incline, for tramways, as tramway plant, 20 per cent.  
 Rollers, jewelers', as artificers' tools, free.  
 Rollers, wooden, for window blinds, as furniture, 25 per cent.  
 Rolling pins, metal, for confectioners, as artificers' tools, free.  
 Root pulper and turnip cutter, as machinery for agricultural purposes, 5 per cent.  
 Root, dandelion, as chicory, 3d. (6.08 cents) per pound.  
 Rope, flat, for mining gear, as cordage, n. o. e., 20 per cent.  
 Round glass, for fabrication of goods in the colony, free, (see Glass, round, etc.).  
 Rowlocks, boat, as ship chandlery, free.  
 Royal cord, for slipper making, as minor articles for making up apparel, free.  
 Rubber and iron buffers, as iron fittings for carriages, free.  
 Rubber-stamp making machine, as machinery, n. o. e., 20 per cent.  
 Ruddle, as n. o. e., free.  
 Ruffings, in piece, as drapery, n. o. e., 20 per cent.  
 Rulers, flat, advertising, as wooden ware, n. o. e., 20 per cent.  
 Rulers, flat, not exceeding 3d. each, as educational apparatus, free.  
 Rulers, flat, 12-inch, marked in inches, not exceeding 6d. each, as educational apparatus, free.  
 Rulers, office, as stationery, n. o. e., 20 per cent.  
 Rules, steel, plated, as artificers' tools, free.  
 Rulers, parallel brass, rolling, surveyors', as stationery, n. o. e., 20 per cent.  
 Ruling machine, as machinery, n. o. e., 20 per cent.  
 Saccharum, as sugar, 1d. (1.01 cents) the pound.  
 Saccharometers, as n. o. e., free.  
 Sachets, as fancy goods, 20 per cent.  
 Saddle bags or pockets, bicycle, as parts of bicycles, etc., 20 per cent.  
 Saddlecloths, felt, as saddlery, 20 per cent.  
 Saddlers' hemp, as twine, n. o. e., 20 per cent.  
 Saddlers' kersey, as textile piece goods, etc., 20 per cent.  
 Saddlers' serge, as textile piece goods, 20 per cent.  
 Saddles for bicycles, as parts of bicycles, etc., 20 per cent.  
 Safety lamps, for collieries, as n. o. e., free.  
 Sails, as ship chandlery, n. o. e., free.  
 Saloon-rifle cartridges, as cartridges, n. o. e., 20 per cent.  
 Salt, conserved, as druggists' sundries, 20 per cent.  
 Samples, carpet, in 14-yard lengths, as carpet, 20 per cent.  
 Samples, carpet, if of no commercial value, free.  
 Samples of curtain material cut to 1 yard and under, as of no commercial value, free.  
 Sand pump for dredge, as machinery for dredging, 5 per cent.  
 Sarcenets, as silk, 25 per cent.  
 Sarsaparilla, bearing proprietary name, 40 per cent.  
 Sarsaparilla, solid compound extract of, as drugs, 20 per cent.  
 Sash lines, copper, as copper manufactures, 20 per cent.  
 Sash lines, cord, as cordage, n. o. e., 20 per cent.  
 Saucers, color, as stationery, n. o. e., 20 per cent.  
 Saw frame, for sawmill, as saw-milling machinery, 5 per cent.  
 Saw gummer, as artificers' tools, free.  
 Sawmandrel, as machinery for saw milling, 5 per cent.  
 Saws, fret, cross-cut, frame, and pit, as artificers' tools, free.  
 Saxoline or alboline in bulk, as mineral oil, 6d. (12.17 cents) per gallon.  
 Scales, as weighing machines, 20 per cent.  
 Scales, boxwood, not exceeding 6d. (12.17 cents) each, as educational apparatus, free.  
 Scholars' tablets for Sunday schools, as printed papers, n. o. e., free.  
 Science and art examination papers, as educational apparatus, free.  
 Scissors, tailors' japanned bent trimming, as artificers' tools, free.  
 Scrapers and scrubs, deck, as ship chandlery, n. o. e., free.  
 Screens, lime (Gregory's), as hardware, 20 per cent.  
 Screw binding studs, as stationery, n. o. e., 20 per cent.  
 Screwing machine, as engineers' machine tools, free.  
 Screw jacks, as hardware, 20 per cent.  
 Screws for heel and toe plates, as hardware, 20 per cent.  
 Screws, stove, as a. and m. s., free.  
 Scripture motto cards, for wall decorations, as fancy goods, 20 per cent.  
 Sealing wax, as stationery, n. o. e., 20 per cent.  
 Seals, official, for public bodies, as n. o. e., free.  
 Seal skin for gold washing, as seal skins, undressed, free.  
 Seal skin (imitation) for gold saving, as textile piece goods, n. o. e., 20 per cent.  
 Sea salt (Tidman's), as druggists' sundries, 20 per cent.  
 Seat rollers, vulcanite, for boats, as a. and m. s., free.  
 Seed, bird, as food for animals, 20 per cent.  
 Seed, coriander, as druggists' sundries, 20 per cent.  
 Seed drawer, clover, as agricultural machinery, 5 per cent.  
 Seed-dressing machines, power, as machinery, n. o. e., 20 per cent.  
 Seed germinators, as n. o. e., free.

Seed pockets or bags of paper, as paper bags, n. o. e., 25 per cent.  
 Seed sowers, hand, as machinery for agricultural purposes, 5 per cent.  
 Semolina, as grain, ground, etc., n. o. e. 1s. (24.333 cents) the 100 pounds.  
 Separated milk scalders, as machinery for dairying purposes, 5 per cent.  
 Set squares, not exceeding 3d. (6.08 cents) each, as educational apparatus, free.  
 Sewing-machine cabinets, as cabinetware, 25 per cent.  
 Shades, glass, as glassware, 20 per cent.  
 Shafting and fittings, propeller, as machinery, n. o. e., 20 per cent.  
 Shafting, rolled (see Iron, malleable, etc.), as n. o. e., free.  
 Shanks and shells, button, as n. o. e., free.  
 Sharpeners for plane irons or chisels, as hardware (but the grindstone or oilstone therein free), 20 per cent.  
 Shaving bags, as fancy goods, 20 per cent.  
 Shaving soap, cream, and sticks, as toilet preparations, 25 per cent.  
 Shears, tailors', as artificers' tools, free.  
 Sheaves, metal and wood combined, as hardware, 20 per cent.  
 Sheep brand (in tins), as paints, mixed, 5s. (\$1.2166) per cwt.  
 Sheep-shearing machines, as machinery for agricultural purposes, n. o. e., 5 per cent.  
 Sheets, oiled, as stationery, n. o. e., 20 per cent.  
 Sheet tin, decorated, not being hand painted, of the kinds known as "stenciled" and "crystallized," as a. and m. s., free.  
 Shellac, as a. and m. s., free.  
 Shells for ball cocks, as copper manufactures, 20 per cent.  
 Ships' chronometers (not being chronometer watches), as ship chandlery, n. o. e., free.  
 Ships' flags, as ship chandlery, free.  
 Ships' lamps, as lamps, etc., 20 per cent.  
 Ships' log books, as manufactured stationery, 25 per cent.  
 Ships' side-light lenses, as a. and m. s., free.  
 Shirt labels, as a. and m. s., free.  
 Shives and spiles, as wooden ware, 20 per cent.  
 Shooks, as wooden ware, n. o. e., 20 per cent.  
 Shoulder, dress elevators, as minor articles, free.  
 Show cases, as cabinet ware, 25 per cent.  
 Shutters, steel, as hardware, 20 per cent.  
 Signal lamps for ships' use, as lamps, 20 per cent.  
 Signal lamps, ruby glass globes for, as a. and m. s., free.  
 Silk cord and ribbon for office use, as stationery, n. o. e., 20 per cent.  
 Silk ferrets, as minor articles for making up apparel, free.  
 Silk, merino, and cashmere, cut into pieces not exceeding 20 inches square before importation or in bond, for hat making, as a. and m. s., free.  
 Silk, potters', for clay dressing, as a. and m. s., free.  
 Silks, embroidery and crewel, as haberdashery, 20 per cent.  
 Silks, to include ribbons and trimmings of silk, satin, velvet, plush, or silk mixed; saracnets; gossamers, and silk handkerchiefs; dress material of silk, or having the larger portion of silk.  
 Silver-beaded wire, as n. o. e., free.  
 Silver plates, plain rolled and unadorned, as n. o. e., free.  
 Sink taps, as hardware, 20 per cent.  
 Siphon bottles, as glassware, 20 per cent.  
 Siphons for bottling beer, as hardware, 20 per cent.  
 Sirup of phosphates (Squire's) chemical food, as proprietary medicines, 40 per cent.  
 Skins, fur, rough tanned, as furs, 25 per cent.  
 Skirt steel, as minor articles for making up apparel, free.  
 Skiving machine and rollers, as machinery, n. o. e., 20 per cent.  
 Slate eraser, "The Herriot Hill," as educational apparatus, free.  
 Slate pencils, as educational apparatus, free.  
 Slate ridging, as stone, dressed, etc., 25 per cent.  
 Slates, school, as educational apparatus, free.  
 Sluicing nozzles, "Giant," as machinery for mining purposes, 5 per cent.  
 Smocking machine, as sewing machine, free.  
 Soap (Brooke's), as plate polish, 20 per cent.  
 Soap, castile, as druggists' sundries, 20 per cent.  
 Soap, Sapolio (other than toilet), as plate polish, 20 per cent.  
 Soap, silversmiths', as plate powder, 20 per cent.  
 Socks, of all material, including silk, as hosiery, 20 per cent.  
 Socks, wiring, as cork soles, free.  
 Sofa covers, knitted wool, as drapery, n. o. e., 20 per cent.  
 Solder, as n. o. e., free.  
 Solderine, as chemicals, n. o. e., 20 per cent.  
 Soles, clog, as parts of clogs, 22½ per cent.  
 Soles, gutta-percha, as n. o. e., free.  
 Soles, india-rubber, for tennis shoes, as n. o. e., free.  
 Sorghum seed, as n. o. e., free.  
 Soy in bulk, as druggists' sundries, 20 per cent.  
 Soxodont, as toilet preparations, 25 per cent.  
 Spectacle cases, as n. o. e., free.  
 Spectacles, as n. o. e., free.  
 Speed indicators, as hardware, 20 per cent.  
 Spice, horse and cattle (Philpot's), as proprietary medicines, 40 per cent.  
 Spikes, dock, as iron nails, 2s. per hundred weight.  
 Spiles, as wooden ware, 20 per cent.  
 Spirit kegs, glass, with taps, as glassware, 20 per cent.  
 Spongalline, as oil, mineral, 6d. (12.17 cents), per gallon.  
 Sponge and sponges, as druggists' sundries, 20 per cent.  
 Sponge bags, (waterproof), as druggists' sundries, 20 per cent.  
 Sponge bowls, as stationery, n. o. e., 20 per cent.  
 Spouts for tea or coffee pots, as tinmiths' fittings, free.  
 Sprayers (Pearce's), as manufactures of metal, 20 per cent.  
 Spraying compound, as tree wash, free.

- Spray producer, steam (Lister's), as surgical instruments, free.  
 Springs and axles (Timken's), as carriages, 20 per cent.  
 Springs for automatic candle extinguisher, as a. and m. s., free.  
 Springs, coat collar, as hardware, 20 per cent.  
 Springs, truss, as a. and m. s., free.  
 Sprinklers, for bottles, as hardware, 20 per cent.  
 Spun yarn, as cordage, 20 per cent.  
 Spurs, as saddlery, 20 per cent.  
 Square glass, in sizes suitable for making railway lanterns, hand lamps, and engine lamps, as a. and m. s., free.  
 Squares, T, not exceeding 1s. (24.33 cents) each, and set squares, 3d. (6.08 cents) each, as educational apparatus, free.  
 Stained-glass windows, as glass, colored, 20 per cent.  
 Stair treads, india-rubber, as floor cloth, 20 per cent.  
 Stallion leading bars, as saddlers' ironmongery, free.  
 Stamped iron, for making heel tips for boots, as a. and m. s., free.  
 Stamps, self-inking, dating, and indorsing, and presses for, as stationery, n. o. e., 20 per cent.  
 Stands, velvete, for glass shades, as fancy goods, 20 per cent.  
 Staple rings, suspending (for almanacs), as a. and m. s., free.  
 Starch glaze (borax), as borax, free.  
 Staves, oak, in the rough, as a. and m. s., free.  
 Staymakers' elastic webbing, as a. and m. s., free.  
 Steam boiler tubes, to mean straight iron pipes not exceeding 6 inches in diameter, free.  
 Steam crane, for quarrying, as cranes, n. o. e., 20 per cent.  
 Steam engines, toy, as toys, 20 per cent.  
 Steamer in sections, as n. o. e., free.  
 Steel beading, polished, as hardware, 20 per cent.  
 Steel hoops for wool baling, as iron hoop, free.  
 Steel rules, plated, as artificers' tools, free.  
 Steel sheets, crimped, as hardware, 20 per cent.  
 Steel sheets, galvanized and curved, for making coal tubs, as a. and m. s., free.  
 Steel, skirt and bodice, as minor articles for making up apparel, free.  
 Steel, with beveled edge, for making curd knives, as a. and m. s., free.  
 Steels, butchers', as hardware, 20 per cent.  
 Stencil brushes, painters', as artificers' tools, free.  
 Stencil ink, as n. o. e., free.  
 Stereoscopes, as fancy goods, 20 per cent.  
 Stereoscopic slides, or photographs for stereoscopes, as pictures, 20 per cent.  
 Stereotype beating brushes, as printing materials, free.  
 Stereotype paper of sizes larger than demy, as printing materials, free.  
 Stippling brushes, as artificers' tools, free.  
 Stirrup pads, as saddlery, 20 per cent.  
 Stock brushes, as artificers' tools, free.  
 Stockings, elastic, as druggists' sundries, 20 per cent.  
 Stove screws and bolts, as a. and m. s., free.  
 Straps, leather, for perambulators, as perambulator fittings, free.  
 Straw and hay press, as machinery for agricultural purposes, 5 per cent.  
 Straw plait, cotton imitation, for hat making, and straw plait for bonnet making, as a. and m. s., free.  
 Street direction plates, as hardware, 20 per cent.  
 Street lamps or lanterns for electric lighting, as lamps, lanterns, etc., 20 per cent.  
 Strings, violin, as n. o. e., free.  
 Studs, riveting, for wool baling, as rivets, free.  
 Studs, screw binding, as stationery, n. o. e., 20 per cent.  
 Stump extractor, as machinery for agricultural purposes, 5 per cent.  
 Sucrose (cane sugar), as sugar, ½d (1.01 cents) per pound.  
 Sugar, concrete, as sugar, ½d (1.01 cents) per pound.  
 Sugar, icing, as sugar, ½d (1.01 cents) per pound.  
 Sugar of lead, in bulk, as paints, n. o. e., free.  
 Sumach, as dyestuffs, free.  
 Sunday-school attendance books, as educational apparatus, free.  
 Sunday-school pictorial cards, as fancy goods, 20 per cent.  
 Sunday-school tickets, being Scripture or religious motto cards, not exceeding 5d. (10.6 cents) per dozen, invoice value, and not exceeding 6 by 4 inches in size, and having no reference upon them to Christmas, New Year, Easter, or birthdays, as educational apparatus, free.  
 Supports, ladies', as apparel, 25 per cent.  
 Surveyor's chains, as hardware, 20 per cent.  
 Surveyors' levels, as n. o. e., free.  
 Swedge block, as artificers' tools, free.  
 Swiss embroidery, as drapery, 20 per cent.  
 Sword frogs, as accouterments for military purposes, free.  
 Syringes, hypodermic, as surgical instruments, free.  
 Syringes, india-rubber, as druggists' sundries, 20 per cent.  
 Syringes, surgeons', of metal or vulcanite, and not less than 4 inches circumference, as surgical instruments, free.  
 T-squares, not exceeding 1s. (24.33 cents) free (see Educational apparatus).  
 Table and toilet covers, unhemmed, as drapery, n. o. e., 20 per cent.  
 Table covering in the piece, as textile piece goods, 20 per cent.  
 Table napkins and cloths, hemmed, as articles made up from textiles, 25 per cent.  
 Tables, billiard, and parts of, as furniture, 25 per cent.  
 Tacks, brass-headed, as tacks of all kinds, free.  
 Tailors' cutting-knives, irons, shears, and japanned bent trimming scissors, as artificers' tools, free.  
 Tallow, as n. o. e., free.  
 Tan-bark mills, as machinery, n. o. e., 20 per cent.  
 Tanners' beam, as artificers' tools, free.  
 Tanolin, as chemicals, n. o. e., 20 per cent.  
 Tapelines, metallic, tape measures (other than surveyors'), as hardware, 20 per cent.  
 Tape binding, gummed, as stationery, n. o. e., 20 per cent.  
 Tapers, wax, and taper stands, as stationery, n. o. e., 20 per cent.

Taps, sink, as hardware, 20 per cent.  
 Taraxacum, as chicory, 3d. (6.08 cents) per pound.  
 Tar brushes, as brush ware, n. o. e., 25 per cent.  
 Tares, as pulse, n. o. e., 9d. (18.25 cents) per 100 pounds.  
 Tarpaulin coating composition, as paints mixed ready for use, 5s. (\$1.2166) per cwt.  
 Tarragon vinegar not exceeding 6.5 per cent of acidity, as vinegar, 6d. (12.17 cents) per gallon.  
 Tassels, claimed for umbrella and parasol making, as haberdashery, 20 per cent.  
 Tatoo oil, as mixed paints, 5s. (\$1.2166) per cwt.  
 Tea cosies, sachets, wall pockets, handkerchief bags, ottoman cushions, nightdress cases, brush and comb bags, shaving bags, as fancy goods, 20 per cent.  
 Tea mill, as hardware, 20 per cent.  
 Tea mixers, as hardware, 20 per cent.  
 Tee-iron rings for traction engines, as traction engines (parts), 5 per cent.  
 Teething pads, with ball and rattle, as toys, 20 per cent.  
 Telephones, ear, as druggists' sundries, 20 per cent.  
 Telescopes, n. o. e., as fancy goods, 20 per cent.  
 Temperance-pledge cards, as printed stationery, 25 per cent.  
 Tenoning and felloe-boring machine, as woodworking machinery, 5 per cent.  
 Tester for gas meter, as n. o. e., free.  
 Textile for making filter bags and sheaths for sugar refining, as a. and m. s., free.  
 Thatch-making machine, as machinery for agricultural purposes, 5 per cent.  
 Theodolites, as n. o. e., free.  
 Thermometers, as n. o. e., free.  
 Thimbles, sewing, as haberdashery, 20 per cent.  
 Thread, flourishing, as haberdashery, 20 per cent.  
 Tickets, cardboard, not printed on, as stationery, n. o. e., 20 per cent.  
 Tickets, Sunday-school, as educational apparatus, free.  
 Tidman's sea salt, as druggists' sundries, 20 per cent.  
 Timber, oak heads and staves, sawn, in the rough, as a. and m. s., free.  
 Timken's springs and axles, as carriages, 20 per cent.  
 Tines for harrows, as parts of harrows, free.  
 Tinfoil, as n. o. e., free.  
 Tinfoil paper bags, as paper bags, n. o. e., 25 per cent.  
 Tinfoil paper for bag making, of sizes not exceeding the area of 22 by 13 inches, as a. & m. s., free.  
 Tinfoil tea paper, as wrapping paper, other kinds, 5s. per cwt.  
 Tinned milk pans, as tinware, 25 per cent.  
 Tin, perforated sheet, for making coffeepots, etc., as a. and m. s., free.  
 Tin, sheet, decorated, not being hand painted, of the kinds known as "stencilled" or "crystallized," as a. & m. s., free.  
 Tins for butter packing, as tinware, 25 per cent.  
 Tins, jam, empty, as tinware, 25 per cent.  
 Tinware, to include articles made up from sheet tin, or from sheet iron tinned, or from plain sheet iron and then tinned, 25 per cent.  
 Tire bender, as machinery, n. o. e., 20 per cent.  
 Tire setter and cooler, as machinery, n. o. e., 20 per cent.  
 Tire shrinker, as machinery, n. o. e., 20 per cent.  
 Tires for wheels for railway and tramway engines, as a. and m. s., free.  
 Tobacco pipes, mouth pieces for, as pipes, tobacco, 25 per cent.  
 Tobacco powder, if imported unfit for human consumption, as sheep dip, free.  
 Toe tips, leather, as minor articles, etc., free.  
 Toilet vinegar, as perfumed spirits, £1 10s. (\$7.30) per liquid gallon.  
 Tokens, copper, as copper manufactures, 20 per cent.  
 Tomatoes, in pulp, as fruit pulp, 1½d. (3.04 cents) per pound.  
 Tools, draining, as shovels, etc., free.  
 Tools, garden, n. o. e., as hardware, 20 per cent.  
 Tools, shoemakers', as artificers' tools, free.  
 Tooth powder, paste, and washes, as toilet preparations, n. o. e., 25 per cent.  
 Tow, carbollized, as druggists' sundries, 20 per cent.  
 Toy playing cards, as playing cards, 6d. (12.17 cents) per pack.  
 Toy steam engines, as toys, 20 per cent.  
 Tracing cloth and paper, as stationery, n. o. e., 20 per cent.  
 Transfer ornaments, carriage, as carriage trimmings, free.  
 Transfer paper patterns, as fancy goods, 20 per cent.  
 Tricopherous, as spirits in case, 10s. (\$3.893) per liquid gallon.  
 Trimmings, imitation beaver, astrakhan, wool, and other, made up, as made-up textiles, 25 per cent.  
 Trimmings of silk, satin, velvet, plush, or silk mixed, 25 per cent.  
 Trumpets, ear, or telephones, as druggists' sundries, 20 per cent.  
 Trusses, as surgical appliances, free.  
 Truss springs, as a. and m. s., free.  
 Trypograph (Zuccato's), as stationery, n. o. e., 20 per cent.  
 Tuberculine, Dr. Koch's, as n. o. e., free.  
 Tubes, boiler, flanged, as parts of boilers, 20 per cent.  
 Tubes, lacquered-cased, as hardware, 20 per cent.  
 Tubing, india rubber, wired, as n. o. e., free.  
 Tube, steel, for coal mining, as mining machinery, 5 per cent.  
 Tulle, as millinery, 25 per cent.  
 Tumblers, glass (containing marmalade, etc.), as glassware, 20 per cent.  
 Tumblers, glass, with tin tops, for jam, as glassware, 20 per cent.  
 Turnip cutter and root pulper, as machinery, agricultural, 5 per cent.  
 Turnstiles, registering, as hardware, 20 per cent.  
 Twine-balling machine, as machinery for twine making, 5 per cent.  
 Twine, netting, other than net makers' cotton twine, as twine, n. o. e., 20 per cent.  
 Twisted coil chains, as iron chains, free.  
 Type holders (hand stamp), as stationery, n. o. e., 20 per cent.  
 Typewriters' paper, ruled, as stationery manufactured, 25 per cent.  
 Ultramarine blue, as paints, n. o. e., free.  
 Umbrella bands (fasteners), as made up from textiles, 25 per cent.  
 Under-garments, plain woven, Dr. Jaeger's, as hosiery, 20 per cent.

Undershirts, knit or woven throughout, as hosiery, 20 per cent.  
 Unfermented wine, without spirit, as sirup, 25 per cent.  
 Unfinished frames (suites of furniture), as furniture, 25 per cent.  
 Uniforms, fire brigade, if factory made, as apparel, 25 per cent.  
 "Union" paper bags, as paper bags, n. o. e., 25 per cent.  
 Upholsterers' buckram, stiffened; canvas, stiffened; and wadding, as a. & m. s., free.  
 Urinals, earthen, for hotels, theaters, etc., as earthenware, 20 per cent.  
 Urinals, iron, for public use, as hardware, 20 per cent.  
 Valencia almonds, as almonds shelled, n. o. e., 8d. (6.08 cents) per pound.  
 Valve yarn or piston packing, as n. o. e., free.  
 Vanilla pods, as n. o. e., free.  
 Vanilline crystals, as a. & m. s., free.  
 Varnish, lithographic, for reducing litho inks, as a. & m. s., free.  
 Varnish, label, as varnish, 2s. (48.66 cents) per gallon.  
 Varnishing machine (printers), as machinery, n. o. e., 20 per cent.  
 Varnish stains (Jackson's combination), as varnish, 2s. (48.66 cents) per gallon.  
 Vegetable parchment, as stationery, n. o. e., 20 per cent.  
 Vellum, thick, for bookbinding, as a. and m. s., free.  
 Velvetene slipper cloth, as velvetene, 20 per cent.  
 Vermouth, as wine, if containing less than 40 per cent of proof spirit, 6s. (12.17 cents) per gallon.  
 Vests, knit or woven throughout, as hosiery, 20 per cent.  
 Vice, horsehoers', worked by treadle, as artificers' tools, free.  
 Vices, blacksmiths' and bench, as artificers' tools, free.  
 Vinegar, Tarragon, not exceeding 6.5 per cent of acidity, 6d. (12.17 cents) per gallon.  
 Vinegar, toilet, as perfumed spirits, £1 10s. (\$7.30) per liquid gallon.  
 Violin bows, bridges, and pegs, as musical instruments, n. o. e., 20 per cent.  
 Violin strings, as n. o. e., free.  
 Vitremanie, colored designs, as fancy goods, 20 per cent.  
 Volunteer and fire brigade clothing, factory made, as apparel, 25 per cent.  
 Volunteer helmets, as hats, 25 per cent.  
 Vulcanite, substitute for whalebone, as n. o. e., free.  
 Wads, gun, as n. o. e., free.  
 Wafer paper or biscuit paper, as provisions, n. o. e., 20 per cent.  
 Wafers and wafer seals, as stationery, n. o. e., 20 per cent.  
 Wall pockets, as fancy goods, 20 per cent.  
 Washer scrubbers for gas works, as apparatus for producing gas, 10 per cent.  
 Washes, hair and tooth, as toilet preparations, n. o. e., 25 per cent.  
 Watch and jewelry cases, as fancy goods, 20 per cent.  
 Watch bows, as parts of watches, 20 per cent.  
 Watch glasses, as glassware, 20 per cent.  
 Watch keys, as hardware, 20 per cent.  
 Watch movements and parts of unfinished watches, provided they have not been taken to pieces to evade duty, as n. o. e., free.  
 Watch movements, completed, as watches, 20 per cent.  
 Water beds, as druggists' sundries, 20 per cent.  
 Water-closets, patent, as earthenware or hardware, 20 per cent.  
 Watermelons, as n. o. e., free.  
 Water meters, as machinery, n. o. e., 20 per cent.  
 Water motor, for driving electrical machinery, as machinery, n. o. e., 20 per cent.  
 Waterproof carriage aprons, as textiles made up, 25 per cent.  
 Waterproof clothing, as apparel, 25 per cent.  
 Waterproof covers for cameras, as photographic cameras, free.  
 Waterproof dressing, as paint mixed ready for use, 5s. (\$1.2166) per cwt.  
 Waterproof material, to be free only when having in it a coating of india rubber.  
 Water wells, as stationery, n. o. e., 20 per cent.  
 Waxed paper for cigarettes, as wrapping paper, other kinds, 5s. per cwt.  
 Wax spalls, as candles, 2d. (4.05 cents) per pound.  
 Wax tapers, as stationery, n. o. e., 20 per cent.  
 Wealemefta, or gold chartometer, as jewelry, 20 per cent.  
 Weatherboard brushes, as artificers' tools, free.  
 Webbing, elastic, staymakers', as a. and m. s., free.  
 Webbing, as minor articles for making up apparel, free.  
 Wedges, steel, as hardware, 20 per cent.  
 Weights for weighing machines, as weighing machines, 20 per cent.  
 Weighing machines, dairy, 2-beam and upwards, as machinery for dairying purposes, 5 per cent.  
 Weatinghouse brakes, as parts of locomotive, free.  
 Whalebone, as minor articles for making up apparel, free.  
 Wheat mixers, as machinery, n. o. e., 20 per cent.  
 Wheel plates, as artificers' tools, free.  
 Whip sockets, as hardware, 20 per cent.  
 White shaving (glazing-clay), as n. o. e., free.  
 Whitewash brushes, as artificers' tools, free.  
 "Willessden" canvas, and paper, as n. o. e., free.  
 Window glass, bent, common, as glass, window, etc., 2s. per 100 feet.  
 Windows for churches, as glass, colored or o. k., 20 per cent.  
 Windows, stained glass, as glass, colored, 20 per cent.  
 Wine, coca ("Arnbrecht"), as proprietary medicines, 40 per cent.  
 Wine ("Mariani"), as proprietary medicines, 40 per cent.  
 Wine, unfermented, without spirit, as syrups, 25 per cent.  
 Wing disk fan, or exhauster, as machinery, n. o. e., 20 per cent.  
 Winnowing or seed-dressing and grain-cleaning machines, driven by hand power, as machinery for agricultural purposes, 5 per cent.  
 Wire, bottling, as n. o. e., free.  
 Wire, copper, insulated, as copper wire, free.  
 Wire, galvanized copper, for sofa and chair springs, as copper wire, free.  
 Wire, gold and silver beaded, and galerie, as a. and m. s., free.  
 Wireine socks, as cork soles, free.  
 Wire, piping, as minor articles for making up apparel, free.

Wire, ribbon, as minor articles for making up apparel, free.  
 Wire-rope clotheslines, galvanized, as iron and steel cordage, free.  
 Wire staples, mattress, as hardware, 20 per cent.  
 Wire-wove waterproof roofing, as n. o. e., free.  
 Wizeanda, as sausage skins, 3d. (6.08 cents), the pound.  
 Wolsely's sheep-shearing machine, as agricultural machinery, 5 per cent.  
 Wood and fancy oil baize, as drapery, n. o. e., 20 per cent.  
 Wood, pressed in imitation of basket work, for carriages, as a. and m. s., free.  
 Wooden molds for manufacture of hosiery, as woodenware, 20 per cent.  
 Wooden rollers for windowblinds, as furniture, 25 per cent.  
 Wool, carbonized, as druggists' sundries, 20 per cent.  
 Woolen clothing (Dr. Jaeger's), as apparel, 25 per cent.  
 Woolen yarns, suitable only for making carpets, as a. and m. s., free.  
 Wool mops, as ship chandlery, free.  
 Wool presses, as machinery for agricultural purposes, 5 per cent.  
 Wool webbing, for making ladies' belts, as haberdashery, n. o. e., 20 per cent.  
 Yarn, mohair worsted, as yarn, n. o. e., 20 per cent.  
 Yarns, cotton, jute, linen, or woolen, suitable only for making carpets, as a. and m. s., free.  
 Yarns, single, mohair, as a. and m. s., free.  
 Zinc collar pads, as saddlery, 20 per cent.  
 Zinc-copist, as stationery, n. o. e., 20 per cent.  
 "Zynkara," as chemicals, n. o. e., 20 per cent.  
 Zuccato's typograph, as stationery, n. o. e., 20 per cent.  
 Zulu water, as perfumed spirits, £1 10s. (\$7.30), per gallon.

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Preserved meats .....	23	Rope-making machinery .....	215
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Preserved oysters .....	27	Rubber cloth .....	462
Preserved vegetables .....	41	Rubber tires, handles, and pedal rubbers for bicycles .....	403
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Staple .....	380	Russia braids .....	348
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Printed paper and stationery .....	165	Saddlers' ironmongery .....	363
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Printed window tickets .....	390	Saddlers' silk twist .....	346
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Rails, timber .....	246	Sateen, staymakers' .....	347
Railway plant and materials .....	223	Satin de chène .....	349
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Towelings .....	95	Valves, brass .....	178
Toys .....	145	Vamps .....	112
Trace chains .....	410	Varnish .....	265
Traction engines .....	220	Vaults, iron doors for .....	197
Trade catalogues, price lists, and fashion plates .....	172	Vegetable oil:	
Tragacanth gum .....	319	In bulk .....	259
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Tramways, rails for .....	440	Vegetables, fresh, dried, or preserved .....	41
Traveling bags .....	121	Vegetable wax .....	310
Metal fittings for .....	434	Vehicles (bicycles, tricycles, etc.), and parts of same .....	176
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Mixed with bone black .....	507	Velvetecns, cotton .....	95
Treads, carriage .....	463	Velvets:	
Trees, saddle .....	362	Cotton .....	95
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Tricycles, and finished or partly finished and machined parts .....	176	Veneers .....	250
Tricycles, fittings for .....	403	Ventilators, hat-makers' .....	339
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Steel, weldless, full lengths .....	403	Wagon covers .....	307
Tubs, wood .....	237	Walking sticks .....	161
Tubular woven cotton cloth for meat wraps .....	508	Wallaby skins, dressed .....	114
Tufts, upholsterers' .....	366	Wallaby skins, undressed .....	380
Turkey twills:		Wares, apothecaries', n. o. e. ....	75
Under 4d. yard .....	94	Washers .....	443
Other .....	95	Washes, tree .....	319
Turmeric .....	319	Washing powder .....	300
Turnery, n. o. e. ....	250	Watches .....	160
Turpentine .....	473	Water, cologne .....	153
Paints and colors ground in .....	261	Water-hardening chemicals for brewers' use .....	327
Tweeds, satin .....	114	Water:	
Twills, turkey:		Aerated and mineral .....	61
Under 4d. yard .....	94	Strong .....	54-57
Other kinds .....	95	Waterproof material, in piece .....	351
Twine:		Waterworks pipes, iron .....	230
Binder .....	476	Wax, bottling .....	510
Cotton, netmakers' .....	496	Waxed paper .....	381
Twine-making machinery .....	215	Wax matches .....	295
Twine, n. o. e. ....	308	Wax, paraffin, mineral, vegetable, and Japanese .....	310
Twist, silk (shoemakers' and saddlers') .....	346	Wearing apparel (passengers' effects) .....	499
Type, printing .....	439	Webbing:	
Typewriters .....	509	Blind .....	365
Umbrella makers' materials .....	349	Bookbinders' .....	380
Umbrellas .....	110	Upholsterers' .....	366
Minor articles for .....	342	Wire .....	232
Unbleached double-warped duck .....	343	Webbs, saddlers' .....	363
Undressed rice .....	33	Weighbridges and weighing machines .....	231
Unflanged boiler tubes and end plates for boilers .....	425	Welded galvanizing bath .....	420
Unframed mirrors and looking-glasses .....	140	Weldless steel tubing for bicycles, etc. (short lengths) .....	176
Unframed pictures, paintings, drawings, engravings, and photographs .....	155	Weldless steel tubing for bicycles, etc. (full lengths) .....	403
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Uniform clothing .....	328	Wharves, iron material for construction of .....	195
Union shirtings .....	350	Wheel rims, bent .....	402
Unions:		Wheels:	
Brass .....	178	Emery .....	414
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Wicker ware.....	123	Woolen mills:	
Wick, lamp.....	139	Card clothing for.....	409
Winches, crab.....	188	Machinery for.....	215
Windlasses.....	188	Woolen rugs.....	106
Window glass.....	137	Woolpacks and wool pockets.....	511
Window nets, cotton.....	95	Works of art presented to public institutions.....	375
Window tickets, printed.....	174	Worsted bindings and braids.....	348
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Sparkling.....	60	Wrapping paper.....	170, 171
Other kinds.....	59	Wraps, meat, tubular, cotton cloth for.....	508
Wire:		Writers, manifold.....	174
Brass, copper, and lead.....	456	Writing ink.....	166
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Iron-wove and brass-wove.....	424	Yeast preparations.....	72
Mattresses and webbing.....	232	Zanella cloth.....	349
Netting.....	424	Zephyrs.....	95
Staples.....	380	Zinc:	
Work.....	206	Chloride.....	319
Wires, machine, for paper mills.....	412	Perforated or cellular sheet.....	438
Wood buckets and tubs.....	237	Plain sheet.....	457
Wooden handles for tools.....	467	Manufactures.....	234
Wooden matches.....	295	Plates for photolithographic work.....	458
Wooden tackle blocks.....	236	Tiles, ridging, guttering, and piping.....	233
Wooden ware.....	250		
Wooden ware, brush.....	461		

## QUEENSLAND.

*Import tariff. a*

Article.	Unit.	Rate of duty.	
		English currency.	United States equivalent.
Acetate of soda (drugs and chemicals).....		£ s. d.	
Acid, acetic, containing not more than 33 per cent of acidity.....	Pound.....	Free.	
Acid, acetic, for every extra 10 per cent or part thereof of acidity.....	do.....	0 0 3	\$0.0608
Acids:		0 0 1	0.0203
Benzoic, boric, carbolic, citric, oxalic, phosphoric, pyrogallie, salicylic, sulphurous (drugs and chemicals).		Free.	
Sulphuric.....			
Tannic, tartaric (drugs and chemicals).....	Cwt.....	0 5 0	1.2186
Adzes (tools).....		Free.	
Agricultural implements and machines, viz. Acme harrows, cane shavers, chaff-cutting machines, cheese pressers, circular coulters, clod crushers, corn crushers, cultivators, dairy refrigerators, disk harrows, drill-wheel hoe cultivator, earth scoops, fertilizer and drill combined, field and garden rollers, furrower, marker, hillier, and ridger combined, gang plows, grain cleaners and dressing machines, grain mills, grain separators, grain sowers, hay presses, hedge cutting and trimming, horse hoe and cultivator combined, horse hoes, horseshoes, huskers and shellers, mowing machines, potato raisers, rake and plow combined, reapers, root cutters, scarifiers, screening, seed drills, sifting, smutters, spading harrows, straw sonisers, straw stackers, stubble diggers, stump extractors, stump-jumping plows, sulky plows, thatch making, threshers, winnowing machines.		Free.	

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Import tariff—Continued.

Article.	Unit.	Rate of duty.	
		English currency.	United States equivalent.
		£ s. d.	
Agricultural machines and machinery and parts thereof which are not specified and are of new invention, and of a description not heretofore made in Queensland, as may be exempted from time to time by the governor in council and published in the Gazette.		Free.	
Air compressors (mining machinery) .....		Free.	
Ale, beer, porter, cider, and perry .....	Gallon	0 1 3	\$0.3042
Ale, beer, porter, cider, and perry (six reputed quart bottles) .....	do	0 1 6	.3652
Ale, beer, porter, cider, and perry (twelve reputed pint bottles) .....	do	0 1 6	.3652
Albertaine (drugs and chemicals) .....		Free.	
Alkaline earth .....		Free.	
Aloes (drugs and chemicals) .....		Free.	
Alpaca cloth, with border .....	Ad valorem.	5 p. c.	
Alum (drugs and chemicals) .....		Free.	
Alumina .....		Free.	
American band-saw frames (not including boilers and engines) .....		Free.	
American cloth (carriage and cart makers' materials) ..		Free.	
American oak, for staves .....		Free.	
Ammonia (drugs and chemicals) .....		Free.	
Amputation instruments, surgical and dental appliances, etc.		Free.	
Anchors, over 3 cwt .....		Free.	
Angle and T iron .....		Free.	
Angle and T steel .....		Free.	
Animals alive .....		Free.	
Antifermentine .....		Free.	
Antitoxin serum (drugs and chemicals) .....		Free.	
Antique curiosities .....		Free.	
Anvils (tools) .....		Free.	
Arrowroot .....	Pound	0 0 1	.0203
Arsenic (drugs and chemicals) .....		Free.	
Artists' colors .....		Free.	
Art material and mediums, including canvases mounted or on rolls, brushes, etc.		Free.	
Art pictures, printed, used as studies or copies by artists.		Free.	
Art, works of, viz, paintings, engravings, and statuary.		Free.	
Asbestos, unmanufactured .....		Free.	
Ash timber, in plank .....		Free.	
Asphalt .....		Free.	
Aspirators and atomizers (surgical and dental appliances), etc.		Free.	
Augers, screw and shell, and auger bits (tools) .....		Free.	
Awls (tools) .....		Free.	
Awl pads (tools) .....		Free.	
Axes (tools) .....		Free.	
Axles (carriage and cart makers' material) .....		Free.	
Axle boxes (carriage and cart makers' material) .....		Free.	
Axle and wheels, steel .....		Free.	
Axle and lubricating grease .....	Cwt	0 6 0	1.46
Backs (wooden), for brushes .....		Free.	
Bacon and hams .....	Pound	0 0 3	.0608
Bags, paper, not printed .....	Cwt	0 8 0	1.946
Bags, paper, printed .....	do	0 12 6	3.0417
Bags and sacks, being bran, corn sacks (except jute corn sacks to contain 3 bushels, free, 31st March, 1897), flour, gunny, ore, and sugar bags and mats.	Ad valorem	15 p. c.	
Bagging and wool bagging .....		Free.	
Bag, folding machines and machinery not (including boilers and engines) .....		Free.	
Bales and bags (returned empty packages) .....		Free.	
Ball mills for crushing quartz (mining machinery) .....		Free.	
Ballast, being stone unsuitable for building purposes, gravel, sand, or earth.		Free.	
Baize (piece goods) .....	Ad valorem	15 p. c.	
Barbed wire .....		Free.	
Barley .....	Bushel	0 0 9	.1825
Barley, malting .....	do	0 1 6	.3650
Barley, pearl .....	Pound	0 0 1	.0203
Bark for tanning .....		Free.	
Bark (long), in bundles .....		Free.	
Bark-cutting machines and machinery (not including boilers and engines) .....		Free.	

## Import tariff—Continued.

Article.	Unit.	Rate of duty.	
		English currency.	United States equivalent.
Bar iron .....		£ s. d.	
Bass and bristles .....		Free.	
Beans and peas .....	Bushel.	0 1 0	\$0.2433
Beef salt .....	Pound.	0 0 1	.0293
Beer and porter .....	Gallon.	0 1 3	.3041
Beer and porter (six reputed quart bottles) .....	do.	0 1 6	.3650
Beer and porter (twelve reputed pint bottles) .....	do.	0 1 6	.3650
Beer (excise duty) .....	do.	0 0 3	.0808
Bedford cord (piece goods) .....	Ad valorem.	15 p. c.	
Bellit (an explosive) .....		Free.	
Belting for machinery, other than leather .....		Free.	
Bent wheel rims (carriage shaft, etc.) .....		Free.	
Bench screws (tools) .....		Free.	
Bevels (tools) .....		Free.	
Bicarbonate of soda .....	Cwt.	0 1 0	.2433
Bicycles and tricycles .....	Ad valorem.	15 p. c.	
Bicycle and tricycle parts and accessories, rough and unfinished, viz, brackets, lugs, fork sides, rims, chains, wheels and chain rings, hubs, handle bars, stems and T pieces, seat pillar stem and T pieces, crowns and crown plates, spoke, fork, and tube strengtheners, steel stamping and forgings, and any other part or parts which may come in rough and unfinished, as may be specified from time to time by the treasurer and published in the Gazette.		Free.	
Binder and reaper, combined strippers .....		Free.	
Bindings and braids, cotton (tailors' trimmings) .....		Free.	
Birthday cards, Christmas cards .....		Free.	
Biscuits .....	Pound.	0 0 2	.0405
Biscuit, machines and machinery for cutting and stamping designs (not including boilers and engines) .....		Free.	
Bisulphide of carbon (drugs and chemicals) .....		Free.	
Bitters, if containing not more than 25 per cent proof spirit.	Gallon.	0 6 0	1.46
Bitters, if containing more than 25 per cent proof spirit.	do.	0 14 0	3.406
Blasting powder .....		Free.	
Blocks .....		Free.	
Blocks, process (engravers) .....		Free.	
Blowpipes (tools) .....		Free.	
Blue .....	Pound.	0 0 2	.0405
Boiler plates .....		Free.	
Boiler tubes .....		Free.	
Bolts and nuts .....		Free.	
Bone-crushing machines and machinery (not including boilers and engines) .....		Free.	
Bonnet shapes (drapery and millinery, etc.) .....	Ad valorem.	15 p. c.	
Bonnets, straw, untrimmed and unlined, paper and glazed calico, not to be considered lining (drapery and millinery) .....	do.	15 p. c.	
Bookbinding and ruling machines (not including engine and boiler) .....		Free.	
Bookbinders and printers' machines and machinery, (not including engines and boilers) .....		Free.	
Bookbinders' leather and cloth .....		Free.	
Books, copy, for schools with printed headings .....		Free.	
Books (printed), except for advertising purposes .....		Free.	
Boots and shoes, except india-rubber shoes (present English sizes to be the standard)—			
Men's, No. 6 and upward .....	Dozen pairs.	0 33 0	8.0265
Youths', Nos. 2-5 .....	do.	0 21 0	5.1098
Boys', Nos. 7-1 .....	do.	0 17 6	4.258
Women's, No. 3 and upward .....	do.	0 19 6	4.7443
Girls', Nos. 11-2 .....	do.	0 16 0	3.893
Girls', Nos. 7-10 .....	do.	0 11 6	2.798
Children's, Nos. 0-6 .....		Free.	
Boot cloth .....	Ad valorem.	15 p. c.	
Boot uppers, men's .....	Dozen pairs.	0 18 0	4.3700
Bootsmaking machines and machinery (not including boilers and engines) .....		Free.	
Borax .....		Free.	
Bottles, empty .....		Free.	
Bottled fruits, per dozen reputed pints, and in same proportion for larger or smaller contents.		0 1 6	.3650
Bottling wire .....		Free.	
Bottle washing machines and machinery (not including boilers and engines) .....		Free.	

## Import tariff—Continued.

Article.	Unit.	Rate of duty.	
		English currency.	United States equivalent.
Braces and bits, and breast drills (tools).....		£ s. d. Free.	
Braces, ratchet.....		Free.	
Bran sacks.....	Ad valorem.....	15 p. c.	
Bran and pollard.....	Bushel.....	0 0 4	\$0.811
Brandy (foreign).....	Proof gallon.....	0 14 0	3.4066
Brandy (excise duty).....	do.....	0 12 0	2.92
Brass, bar, sheet, and rolled.....		Free.	
Brass cocks and valves.....		Free.	
Brass doorknobs (ironmongery and hardware).....	Ad valorem.....	15 p. c.	
Brass, ingot.....		Free.	
Brass screws (tools).....		Free.	
Brass and iron rivets (shoemakers' nails).....		Free.	
Brass hinges (carriage and cart makers' materials).....		Free.	
Brass, screw wire, wove wire, and gauze.....		Free.	
Brick and tile making machines and machinery (not including boilers and engines).....		Free.	
Brimstone.....		Free.	
Brushes, paint.....		Free.	
Brushes for wheelwrights (tools).....		Free.	
Buckles of every description.....		Free.	
Buckram (tailors' trimmings).....		Free.	
Bulbs, garden.....		Free.	
Bunting, in the piece.....		Free.	
Burg borer (tools).....		Free.	
Burnishing ink.....	Ad valorem.....	15 p. c.	
Burring machines and machinery, used by fellmongers (not including boilers and engines).....		Free.	
Burring machines and machinery, used in woolen factories (not including boilers and engines).....		Free.	
Bushes, patent roller, for block making (tools).....		Free.	
Butchers' choppers, cleavers, and knives (tools).....		Free.	
Butchers' steels (tools).....		Free.	
Butter.....	Pound.....	0 0 3	1.0808
Butterine and other similar products.....	do.....	0 0 4	.0811
Buttons, braids, tapes, waddings, pins, needles; and such minor articles required in the making up of apparel, boots, shoes, hats, caps, saddlery, upholstery, carriage and other vehicles, umbrellas, parasols and sunshades, as may be enumerated in any order of the treasurer and published in the Government Gazette.....		Free.	
Button-fastening machines and machinery (not including boilers and engines).....		Free.	
Button-making machines and machinery (not including boilers and engines).....		Free.	
Cabbage-tree leaf.....		Free.	
Cabinet organs.....	Each.....	3 0 0	14.60
Cakes.....	Pound.....	0 0 2	.0203
Calumba root (drugs and chemicals).....		Free.	
Cameras, photographic.....		Free.	
Camphor (drugs and chemicals).....		Free.	
Candles.....	Reputed pound.....	0 0 2	.0203
Candle wick.....		Free.	
Cane shavers (agricultural implements and machines).....		Free.	
Cane shredders.....		Free.	
Cane knives (tools).....		Free.	
Canes, rattans and willows.....		Free.	
Canvas.....		Free.	
Canvas hose (hose, india rubber, and canvas).....		Free.	
Canning machines (machinery not including engines and boilers).....		Free.	
Capsules for bottles.....		Free.	
Cappeaks (hat makers' materials).....		Free.	
Caps, percussion (explosives).....		Free.	
Carbide of lime (drugs and chemicals).....		Free.	
Carbonate of potash (drugs and chemicals).....		Free.	
Cards, picture, for schools.....		Free.	
Carpenters' pencils (hardware and ironmongery).....	Ad valorem.....	15 p. c.	
Carpeting, in the piece.....	do.....	15 p. c.	
Carriages:			
Tilburys, dogcarts, gigs, Boston chaises, and other wheeled vehicles, with or without springs or thorough braces.....	Each.....	10 0 0	48.665
Express wagons and wagons for carrying goods, or single or double seated wagons and four-wheeled buggies, without tops, mounted on springs and braces, and hansom cabs.....	do.....	12 0 0	58.40



## Import tariff—Continued.

Article.	Unit.	Rate of duty.	
		English currency.	United States equivalent.
Carriages—Continued.		£ s. d.	
Single and double seated wagons, wagonettes, and four-wheeled buggies, with tops.	Each.....	15 0 0	\$73.00
Omnibuses and coaches, for carrying mails or passengers.	.....do.....	20 0 0	97.338
Barouches, broughams, mail phaetons, drags, landaus, and similar vehicles.	.....do.....	30 0 0	145.995
Carriage makers' materials, viz, carriage springs, carriage trimmings, carriage cloth in the piece.	Ad valorem.....	15 p. c.	
Carriage and cart makers' materials, viz, spring steel brass hinges, tacks, tire bolts, shackle holders, rubber cloth and American cloth.	.....	Free.	
Carriage and cart makers' materials, viz, axles, axle boxes, and whip sockets.	.....	Free.	
Carriage shafts, spokes, felloes, naves, and hubs, bent wheel rims.	.....	Free.	
Cartridges for sporting purposes, filled and unfilled.	.....	Free.	
Cartridge fillers and recappers.	.....	Free.	
Cascara bark (drugs and chemicals).	.....	Free.	
Case spirits—reputed contents of 2, 3, or 4 gallons shall be charged on and after the 1st day of March, 1889, as follows: 2 gallons and under, as 2 gallons, and not exceeding 3, as 3 gallons; over 3 and not exceeding 4, as 4 gallons.	.....		
Casks and staves and heads, imported in shooks.	Ad valorem.....	15 p. c.	
Cash registering and numbering machines and machinery (not including boilers and engines).	.....	Free.	
Cast-iron pipes.	.....	Free.	
Castings, iron, for building purposes.	Cwt.....	0 3 0	.73
Castings, iron, malleable.	.....do.....	0 3 0	
Castor oil, in bulk.	.....	Free.	
Castor oil, packed in bottles, jars, and other vessels (not exceeding one gallon in size) as under—			
Quarter pints and smaller sizes.	Dozen.....	0 0 6	.1217
Half pints and over quarter-pints.	.....do.....	0 1 0	.2433
Pints and over half a pint.	.....do.....	0 2 0	.4866
Quarts and over a pint.	.....do.....	0 4 0	.9733
Over a quart and not exceeding a gallon.	.....do.....	0 12 0	2.92
Castor-oil seed.	.....	Free.	
Castors for furniture.	Ad valorem.....	15 p. c.	
Caustic potash.	.....	Free.	
Caustic soda.	.....	Free.	
Cedar, log (export duty).	100 superficial feet....	0 2 0	.4866
Cedar, sawn, over 4 inches in thickness (export duty).	.....do.....	0 2 0	.4866
Cement.	Barrel.....	0 2 0	.4866
Centrifugals, multiple effects (machinery).	.....	Free.	
Chaff.	Ton.....	0 15 0	3.65
Chaff-cutting knives.	.....	Free.	
Chaff-cutting machines (agricultural implements and machines).	.....	Free.	
Chains, trace and plow.	.....	Free.	
Chains, measuring (tools).	.....	Free.	
Chalk.	.....	Free.	
Charts (maps, charts, and globes).	.....	Free.	
Chamois leather.	.....	Free.	
Channel iron.	.....	Free.	
Cheese.	Pound.....	0 0 4	.4811
Cheese pressers (agricultural implements and machines).	.....	Free.	
Checkered iron.	.....	Free.	
Chicory.	Pound.....	0 0 6	.1217
Chicory root, kiln dried.	.....do.....	0 0 3	.0608
China door knobs (hardware and ironmongery).	Ad valorem.....	15 p. c.	
Chinese oil (in bulk).	Gallon.....	0 1 0	.2433
Chisels and gouges (tools).	.....	Free.	
Chloride of gold and tin (drugs and chemicals).	.....	Free.	
Chloride of lime (drugs and chemicals).	.....	Free.	
Chocolate.	Pound.....	0 0 4	.4811
Chocolate confectionery.	.....do.....	0 0 4	.0811
Choppers and cleavers, butchers' (tools).	.....	Free.	
Christmas cards.	.....	Free.	
Cider and perry, ale, beer, porter.	Gallon.....	0 1 3	.3041
Cider and perry, ale, beer, porter (six reputed quart bottles).	.....do.....	0 1 6	.3850
Cider and perry, ale, beer, porter (twelve reputed pint bottles).	.....do.....	0 1 6	.3850
Cigars.	Pound.....	0 6 0	1.46

## Import tariff—Continued.

Article.	Unit.	Rate of duty.	
		English currency.	United States equivalent.
Cigars (excise duty).....	Pound	£ s. d. 0 2 0	\$0.4866
Cigarettes (including wrappers) .....	do	0 6 0	1.46
Cigarettes (excise duty).....	do	0 2 0	£.4866
Cigarette papers.....	Ad valorem.	15 p. c.	
Cinchona bark (drugs and chemicals).....		Free.	
Circular cutlers (agricultural implements and machines).....		Free.	
Clocks (watches, clocks, and all parts thereof).....	Ad valorem.	15 p. c.	
Clod crushers (agricultural implements and machines).....		Free.	
Cloths (piece goods).....	Ad valorem.	15 p. c.	
Cloth, alpaca, with border.....	do	5 p. c.	
Cloth, zanella, with border.....	do	5 p. c.	
Cloth-cutting machines (not including boilers and engines).....		Free.	
Clothing, old (family portraits and clothing, old).....		Free.	
Coach screws (tools).....		Free.	
Coal.....	Ton	0 2 0	£.4866
Cocoa beans (raw).....	Ad valorem.	15 p. c.	
Cocoa and chocolate.....	Pound	0 0 4	.0811
Cocoanuts.....		Free.	
Cocoanut fiber.....		Free.	
Cod liver oil in bottles (per dozen reputed pints, and in the same proportion for larger or smaller contents).....		0 2 9	.4866
Cod liver oil in bulk.....	Gallon	0 1 0	.2433
Coffee, roasted.....	Pound	0 0 6	.1217
Coffee, raw.....	do	0 0 4	.0811
Coin—gold, silver, and bronze.....		Free.	
Coir yarn (Russian, Italian, and coir).....		Free.	
Collar check and saddle serge (saddlers' ironmongery).....		Free.	
Collodion (drugs and chemicals).....		Free.	
Colza oil in bulk.....	Gallon	0 1 0	£.2433
Combs, graining.....		Free.	
Compasses, dividers (tools).....		Free.	
Compasses, carpenters' and coopers' (tools).....		Free.	
Compressors, air (mining machinery).....		Free.	
Condensed milk.....	Reputed pound	0 0 2	.0405
Condensers (machines and machinery, not including boilers and engines).....		Free.	
Confectionery and succades.....	Pound	0 0 4	.0811
Copper—sheet, plain, ingot, rod, wire.....		Free.	
Copper nails, piping, and wire (thread-covered).....		Free.	
Copper, perforated, and copper gauze.....		Free.	
Copper, bar and scrap.....		Free.	
Copper-wire rope.....		Free.	
Copper tacks, copper rivets, copper clouts, and Flemish nails.....		Free.	
Copperas.....		Free.	
Cordials.....	Gallon	0 14 0	3.4066
Cordage and rope.....	Cwt	8 0 0	1.946
Cords, cotton linen (drapery and millinery).....	Ad valorem.	15 p. c.	
Corks, cork, and cork socking.....		Free.	
Cork squeezers (tools).....		Free.	
Cork tips and sides, corrugated cork and vents (hat-makers' materials).....		Free.	
Corn crushers (agricultural implements and machines).....		Free.	
Corn flour.....	Reputed pound	0 0 2	.0405
Corn sacks (jute), to contain 3 bushels.....		Free.	
Corrugated iron curving machines (machines and machinery, not including boilers and engines).....		Free.	
Cotton wicks.....		Free.	
Cotton waste.....		Free.	
Cotton wool.....		Free.	
Cotton-seed oil.....		Free.	
Cotton and linen thread, sewing, knitting, embroidery, crochet, crochet thread, sewing silks, and twists.....		Free.	
Cotton piece goods.....	Ad valorem.....	5 p. c.	
Cotton, raw.....	do	15 p. c.	
Cotton blind nets (drapery and millinery).....	do	15 p. c.	
Cotton gimp.....		Free.	
Crates returned empty, in which Queensland produce has been exported, provided that the number of such articles reimported by any person or firm is not greater than that exported by them and are of a similar size and kind.....		Free.	
Cream separators.....		Free.	
Cream testers.....		Free.	

*Import tariff—Continued.*

Article.	Unit.	Rate of duty.	
		English currency.	United States equivalent.
Cream of tartar (drugs and chemicals) .....		£ s. d.	
Crimean flannel, in the piece .....	Ad valorem .....	Free.	
Cultivators (agricultural implements and machines) .....		5 p. c.	
Cultivator and horse-hoe combined (agricultural implements and machines).	.....	Free.	
Curiosities, antique .....		Free.	
Curled hair .....	Ad valorem .....	15 p. c.	
Cut flowers .....		Free.	
Cutlery .....	Ad valorem .....	15 p. c.	
Cut writing paper .....	Pound .....	0 0 2	\$0.0405
Cyanide of potassium (drugs and chemicals) .....		Free.	
Cylinders and tubes, containing gas or ammonia .....		Free.	
Dairy refrigerators (agricultural implements and machines).	.....	Free.	
Darning machines (machines and machinery, not including engines and boilers).	.....	Free.	
Dental and surgical appliances and instruments, viz, aspirators, atomizers for surgical purposes only, bandages, basins (pans), batteries, galvanic belts, surgical binders, bistouries, bottles, injection bougies, brushes (throat), catheters, chairs (dental, complete), chairs (operating, surgical), dilators, elevators, bedclothes, enemas, exhausters, breast forceps, head rests (dental), inhalers, injectors; instruments, viz, amputation, cupping, dissecting, ear, eye, midwifery, tooth, uterine, and veterinary; instruments and engines used in dental operations, lancets, lamps (used solely for surgical or dental purposes), laryngoscopes, peasarsies, probes, protectors (chest), pumps (stomach), specula, splints, stethoscopes, stockings, (elastic, silk), suspenders, syringes, trocars, trusses, tubes, and urinometers.	.....	Free.	
Detonators (explosives) .....		Free.	
Diamonds, glaziers' (tools) .....		Free.	
Disk harrows (agricultural implements and machines).	.....	Free.	
Diving pumps and dresses .....		Free.	
Diving-dress parts, viz, helmets, corsets, cup leathers, valves, springs, and screws, corset screws, nuts, and keys, pump spanners, pipe couplings, face glasses, repairing cloth in solution.	.....	Free.	
Doors (wood) .....	Each .....	0 4 0	.9733
Door knobs—glass, brass, and china (ironmongery and hardware).	Ad valorem .....	15 p. c.	
Door springs (patent) (ironmongery and hardware) .....		15 p. c.	
Drapery and millinery, viz:			
Bonnet shapes, cotton blind nets, cords, cotton, linen, worsted (in hanks, coils, and reels).	.....	15 p. c.	
Piece goods, viz, baize, Bedford cord, cloths, dress goods, flannel, linseys, mosquito nets and valence nets, ribbons, serges, and estamenes, silks, trimmings (mantle and dress) tweeds, velvets and velveteens, woollens.	.....	15 p. c.	
Wool (Berlin and knitting), carpeting, druggeting, floor cloth, oilcloth (in the piece), lace (cotton and silk), straw hats and bonnets (untrimmed and unlined, paper and glazed calico not to be considered lining).	.....	15 p. c.	
Dredgers and steam tugs to be used in execution of harbor works.	.....	Free.	
Dress goods (piece goods) .....	Ad valorem .....	15 p. c.	
Dressing machines (agricultural implements and machines).	.....	Free.	
Dress and mantle trimmings in the piece (drapery and millinery).	Ad valorem .....	15 p. c.	
Drill-wheel hoe cultivator (agricultural implements and machines).	.....	Free.	
Drilling machines (machines and machinery, not including boilers and engines).	.....	Free.	
Dried fish (fish pickled or salted in casks, and dried fish).	Pound .....	0 0 1	.0202
Dried fruits .....	.....do .....	0 0 3	.0808
Dried ginger (ginger, preserved and dried) .....	.....do .....	0 0 4	.0811
Droppers, standards, and staples for wire fencing .....		Free.	
Druggeting, in the piece .....	Ad valorem .....	15 p. c.	

## Import tariff—Continued.

Article.	Unit.	Rate of duty.	
		English currency.	United States equivalent.
<b>Drugs and chemicals, viz:</b>		<i>2 s. d.</i>	
Acetate of soda; acids—boracic, benzoic, carbolic, citric, oxalic, phosphoric, pyrogallie, salicylic, sulphurous, tannic, tartaric; albertine, aloes, alum, ammonia, antitoxin serums, arsenic, bisulphide of carbon, borax, calumba root, camphor, carbonate of lime, carbonate of potash, cascara bark, caustic potash, chloride of gold and tin, cinchona bark, collodion, cream of tartar.		Free.	
Cyanide of potassium		Free.	
Ergot		Free.	
Garfield tea		Free.	
Gentian root, glaciale, glycerin, iodine, ipecacuanha root, lithofuge, nitrate of silver, nutgalls, nux vomica, pearlsh, phosphorus, saltpeter, senega root.		Free.	
Silicate of soda, soda nitrate, soda sulphate		Free.	
Soda, caustic, sulphur, sulphate of copper or bluestone.		Free.	
Strychnine		Free.	
Sulphate of ammonia		Free.	
Sulphate of barytes, sulphate of iron, sulphate of magnesia, sulphate of potash.		Free.	
Sulphate of quinine		Free.	
Sulphide of sodium		Free.	
Superphosphate of lime		Free.	
Dry-air machinery for refrigerating, without engine.		Free.	
Drying (Cummer style) machines (machines and machinery, not including engines and boilers).		Free.	
Dye		Free.	
Dynamite, dynamite gelatine (explosives)		Free.	
Earth scoops (agricultural implements and machines)		Free.	
Elastic		Free.	
Electroplating materials, viz, nickel anodes, nickel salts, rouge composition, tripoli composition, wire scratch brushes, polishing mops, wheels, felt, and leather.		Free.	
Electrotyping machines and machinery (not including engines and boilers)		Free.	
Electric machines and machinery and fittings (not including engines and boilers).		Free.	
Embossing machines and machinery (not including engines and boilers).		Free.	
Emery cloth (ironmongery and hardware)	Ad valorem	15 p. c.	
Emery paper (ironmongery and hardware)	do	15 p. c.	
Emery powder (ironmongery and hardware)	do	15 p. c.	
Empty returned packages, in which Queensland produce has been exported, namely, crates, bales, and bags, provided that the number of such articles re-imported by any person or firm is not greater than that exported by them, and are of a similar size and kind.		Free.	
Empty bottles		Free.	
Engine governors (machines and machinery, not including boilers and engines).		Free.	
Engines, gas (machinery)		Free.	
Engines, fire		Free.	
Engines, portable (machinery)		Free.	
Engines, traction (machinery)		Free.	
Engine packing		Free.	
Engravings (works of art)		Free.	
Engravers' prepared plates or process blocks.		Free.	
Ergot (drugs and chemicals)		Free.	
Extract of meat (preserved meat, not salted, and extract of meat), per dozen pounds (and in the same proportion for larger or smaller contents).		0 4 0	\$0.9733
Explosives: Hellit, roburite, dynamite, gelatine dynamite, lithofractor, blasting powder, fuse, detonators, and other explosives, percussion caps, and sporting powder.		Free.	
Eyelet machines (machines and machinery, not including boilers and engines).		Free.	
Eyelet punches and eyelets.		Free.	
Family portraits and clothing (old)		Free.	
Fancy soap	Pound	0 0 3	.0608

## Import tariff—Continued.

Article.	Unit.	Rate of duty.	
		English currency.	United States equivalent.
Farinaceous food, prepared, not being wheat flour or otherwise specified.	Pound	£ s. d. 0 0 2	\$0.0405
Felloes (carriage shafts, etc.)		Free.	
Felt and felt sheathing		Free.	
Felt hoods (hat makers' materials)		Free.	
Felting machines and machinery (machines and machinery, not including boilers and engines).		Free.	
Fencing-wire staples		Free.	
Ferrules (umbrella makers' materials)		Free.	
Fertilizers and drill combined (agricultural implements)		Free.	
Fiber, cocoanut		Free.	
Field rollers (agricultural implements and machines)		Free.	
Files and rasps (tools)		Free.	
Fire engines		Free.	
Fish oil, in bulk		Free.	
Fish, fresh and frozen		Free.	
Fish plates (iron sleepers, etc.)		Free.	
Fish, pickled or salted, in casks, and dried fish	Pound	0 0 1	.0203
Fish, preserved (not salted), per dozen reputed pounds, and in the same proportion for larger or smaller contents.		0 2 0	.4806
Flannel (piece goods)	Ad valorem	15 p. c.	
Flannel, Crimean, in the piece	do	5 p. c.	
Flax		Free.	
Flemish nails		Free.	
Flock		Free.	
Flock-making machines and machinery (not including boilers and engines).		Free.	
Floor cloth, in the piece	Ad valorem	15 p. c.	
Flour, per ton of 2,000 pounds		0 20 0	
Flour-milling machinery (not including engines and boilers).		Free.	
Flour bags and sacks	Ad valorem	15 p. c.	
Flowers, cut		Free.	
Forceps, breast (surgical and dental appliances)		Free.	
Forks, digging, hay, and stable (tools)		Free.	
Frames, metal, for bags and satchels		Free.	
Freezing machines (not including engine power)		Free.	
French canvass (tailors' trimmings)		Free.	
Fret-saw machines and machinery (not including boilers and engines).		Free.	
Friendly societies' regalia		Free.	
Frozen and fresh game and fish		Free.	
Fruits, dried	Pound	0 0 3	.0608
Fruits, bottled, or in tins or jars, per dozen reputed pints, and in the same proportion for larger or smaller contents.		0 1 6	.3650
Fruit pulp and fruit preserved by acids	Hundredweight	0 5 0	1.2166
Fruit, green		Free.	
Fruit-paring machines and machinery (not including boilers and engines).		Free.	
Fruit-preserving machines and machinery (not including boilers and engines).		Free.	
Furniture castors	Ad valorem	15 p. c.	
Furniture and effects which have been in use and are not imported for sale by persons coming to permanently reside in Queensland, up to the value of £100.		Free.	
Furniture springs	Ad valorem	5 p. c.	
Furniture, hair seating	do	15 p. c.	
Furrower, marker, hiller, and ridger combined (agricultural implements and machines).		Free.	
Fuse (explosives)		Free.	
Galloons (hat makers' materials)		Free.	
Galvanic belts (surgical and dental appliances)		Free.	
Galvanized iron	Cwt	0 2 0	.4806
Galvanized screws (tools)		Free.	
Galvanized and plain iron wire		Free.	
Game, frozen and fresh		Free.	
Gang plows (agricultural implements and machines)		Free.	
Garden rollers (agricultural implements and machines)		Free.	
Garden seeds, bulbs, trees, and shrubs		Free.	
Garden shears (tools)		Free.	
Garden and plantation hoes		Free.	
Garfield tea (drugs and chemicals)		Free.	
Gas engines		Free.	
Gauze, iron		Free.	

## Import tariff—Continued.

Article.	Unit.	Rate of duty.	
		English currency.	United States equiva- lent.
Geneva.....	Proof gallon .....	£ s. d. 0 14 0	\$3.4066
Gentian root (drugs and chemicals) .....	.....	Free.	
Gilt moldings for pictures .....	Ad valorem .....	15 p. c.	
Gimp, silk or cotton .....	.....	Free.	.0811
Ginger, preserved and dried .....	Pound .....	0 0 4	
Girth and roller webs (saddlers' ironmongery) .....	.....	Free.	
Glacialine (drugs and chemicals) .....	.....	Free.	.0405
Glass stoppers for soda-water bottles .....	Ad valorem .....	15 p. c.	
Glass doorknobs (ironmongery and hardware) .....	.....	15 p. c.	
Glass, window and plate .....	.....	15 p. c.	2.4333
Glaziers' tools .....	.....	Free.	
Globes, educational .....	.....	Free.	
Globes, lamp .....	Ad valorem .....	15 p. c.	.0405
Glue .....	Pound .....	0 0 2	
Glucose .....	Cwt .....	0 10 0	
Glycerin (drugs and chemicals) .....	.....	Free.	1.46
Gold, unmanufactured .....	.....	Free.	
Gold leaf .....	.....	Free.	
Grain cleaners and dressing machines (agricultural im- plements and machines) .....	.....	Free.	.0405
Grain mills (agricultural implements and machines) .....	.....	Free.	
Grain separators (agricultural implements and ma- chines) .....	.....	Free.	
Grain sowers (agricultural implements and machines) .....	.....	Free.	1.46
Graining combs .....	.....	Free.	
Grass yarn or grass rope, twisted .....	.....	Free.	
Gratings (mining machinery) .....	.....	Free.	.0608
Grease, lubricating .....	Cwt .....	0 6 0	
Green fruit .....	.....	Free.	
Grindstones .....	.....	Free.	.0608
Grindery tools, edge planes, kit, peg, shaves, and welt trimmers .....	.....	Free.	
Groats, patent .....	Pound .....	0 0 2	
Guano (manure) .....	.....	Free.	.0405
Gunny bags .....	Ad valorem .....	15 p. c.	
Gutta-percha .....	.....	Free.	
Hair, curled .....	Ad valorem .....	15 p. c.	.0608
Hair seating for furniture .....	.....	15 p. c.	
Hams and bacon .....	Pound .....	0 0 3	
Hammers, mining .....	.....	Free.	.0608
Hammers, steam (not including engines and boilers) .....	.....	Free.	
Hammers, except mining (ironmongery and hardware) .....	Ad valorem .....	15 p. c.	
Hames, iron (trace and plow chains and iron hames) .....	.....	Free.	.0608
Hames (saddlers' ironmongery) .....	.....	Free.	
Hand screws (tools) .....	.....	Free.	
Harmoniums .....	Each .....	3 0 0	14.60
Harrow, Acme (agricultural implements and machines) .....	.....	Free.	
Harrow, spading (agricultural implements and ma- chines) .....	.....	Free.	
Harrow, disk (agricultural implements and machines) .....	.....	Free.	.0608
Hatchets, axes, and tomahawks (tools) .....	.....	Free.	
Hat makers' materials, viz, felt hoods, shellac, galloons, spale boards for hatboxes, black silk plush, cap peaks, straps and hat leathers, cork tips and sides, corrugated cork and vents .....	.....	Free.	
Hats and bonnets (straw), untrimmed and unlined, paper and glazed calico not to be considered lining (drapery and millinery) .....	Ad valorem .....	15 p. c.	.0608
Hay .....	Ton .....	0 15 0	
Hay presses (agricultural implements and machines) .....	.....	Free.	
Hay knives (tools) .....	.....	Free.	.0608
Hedge cutting and trimming machines (agricultural implements and machines) .....	.....	Free.	
Heel wire .....	.....	Free.	
Heirlooms which have been in use and which have been left by will to, or inherited by, the importer, provided that such articles are not imported for sale, and that the intrinsic value thereof does not exceed 75 per cent. of the value of new articles of a similar description .....	.....	Free.	.0608
Hemp .....	.....	Free.	
Hemp yarn (jute and hemp yarn) .....	.....	Free.	
Heesian .....	.....	Free.	.0608
Hides, raw .....	.....	Free.	
Hinges, except otherwise enumerated (ironmongery and hardware) .....	Ad valorem .....	15 p. c.	

## Import tariff—Continued.

Article.	Unit.	Rate of duty.	
		English currency.	United States equivalent.
Hinges (hook-and-eye hinges) .....	Cwt .....	£ s. d. 0 6 0	\$1.46
Hoe cultivator, drill wheel .....		Free.	
Hoe, garden, plantation (tools) .....		Free.	
Holystone (ironmongery and hardware) .....	Ad valorem .....	15 p. c.	
Honey .....	Pound .....	0 0 3	0008
Honeycomb-making machines (machines and machinery, not including boilers and engines) .....		Free.	
Hooks and eyes .....		Free.	
Hook-and-eye hinges .....	Cwt .....	0 6 0	1.46
Hoops, wooden, for casks .....		Free.	
Hoop iron .....		Free.	
Hops .....	Pound .....	0 0 8	.1618
Horse hoe and cultivator combined (agricultural implements and machines) .....		Free.	
Horse hoes (agricultural implements and machines) .....		Free.	
Horse rakes (agricultural implements and machines) .....		Free.	
Horse clippers (machines and machinery, not including boilers and engines) .....		Free.	
Hose, india rubber and canvas .....		Free.	
Hubs (carriage shafts, etc.) .....		Free.	
Huskens and shellers (agricultural implements and machines) .....		Free.	
Hydraulic lifts .....		Free.	
Hydra size (sizeoline and hydra size) .....		Free.	
India rubber .....		Free.	
India-rubber hose (hose, india rubber, and canvas) .....		Free.	
India-rubber insertion .....		Free.	
India rubber in solution .....		Free.	
Infusorial earth .....		Free.	
Ink, ruling .....		Free.	
Ink, printing .....		Free.	
Ink, burnishing .....	Ad valorem .....	15 p. c.	
Insulating materials .....		Free.	
Instruments, scientific, being metal or glass ware .....		Free.	
Instruments and appliances (surgical and dental), viz., aspirators, atomizers for surgical purposes only, bandages, basins (pns), batteries, galvanic belts, surgical binders, bistouries, bottles, injection bongsies, brushes (throat), catheters, chairs (dental, complete), chairs (operating, surgical), dilators, elevators, bedclothes, enemas, exhausters, breast forceps, head rests (dental), inhalers, injectors; instruments, viz., amputation, cupping, dissecting, ear, eye, midwifery, tooth, uterine, and veterinary, instruments and engines used in dental operations, lancets, lamps (used solely for surgical or dental purposes), laryngoscopes, pessaries, probes, protectors (chest), pumps (stomach), specula, splints, stethoscopes, stockings (elastic, silk), suspenders, syringes, trocars, trusses, tubes, urinometers .....		Free.	
Iodine (drugs and chemicals) .....		Free.	
Ipecacuanha root (drugs and chemicals) .....		Free.	
Iron, ore .....		Free.	
Iron, plain sheet (not including galvanized) .....		Free.	
Iron, pig .....		Free.	
Iron, bar .....		Free.	
Iron, rod—from $\frac{3}{8}$ to $\frac{1}{2}$ inch; channel iron, angle and tee iron, rolled-iron joists up to 10 by 5 inches .....		Free.	
Iron, scrap .....		Free.	
Iron, hoop .....		Free.	
Iron sleepers, fish plates, points, and crossings, switch box for portable railways, and clutch bolts .....		Free.	
Iron, sheet, checkered, and gauze .....		Free.	
Iron pipes, cast .....		Free.	
Iron castings for building purposes and malleable-iron castings .....	Cwt .....	0 3 0	.73
Iron, corrugated .....	do .....	0 2 0	.4866
Iron, galvanized .....	do .....	0 2 0	.4866
Iron piping, malleable (malleable-iron piping) .....		Free.	
Iron wire, plain, barbed, and galvanized .....		Free.	
Irons, batters', Italian, smoothing, and tailors' (ironmongery and hardware) .....	Ad valorem .....	15 p. c.	
Iron tanks .....	Each .....	0 8 0	1.946
Iron and steel traps .....		Free.	

## Import tariff—Continued.

Article.	Unit.	Rate of duty.	
		English currency.	United States equivalent.
Ironmongery and hardware, viz, doorknobs—glass, brass, and china; emery cloth, emery paper, emery powder; hammers (except mining); hinges (except otherwise enumerated); holystones; irons—batters', Italian, smoothing, and tailors'; latches; locks; mortice furniture, all kinds; patent door springs; pencils, carpenters'; sash fasteners; tinned rivets; weighing machines of all kinds (except platform weighbridges), and weights for same.	Ad valorem.....	£ s. d. 15 p. c.	
Isinglass .....	.....do .....	15 p. c.	
Italian yarn (yarn, Russian, Italian, and coir) .....	.....do .....	Free.	
Italians (tailors' trimmings) .....	Ad valorem.....	5 p. c.	
Ivory .....	.....do .....	Free.	
Jams and jellies, per dozen reputed pounds, and in the same proportion for larger or smaller contents.	.....do .....	0 2 0	\$0.4866
Jewelers' tools, viz, bellows, broaches or rimers, burnishers, doming punches and dies, drawplates, draw-tongs, bench and hand emery wheels, felt, wool, leather polishing wheels, furnace bodies, gauges, gravers and scoopers, ingot molds, mallets, nippers, plyers, polishing lathe heads, polishing lathes, saw frames, screw-drivers, triblets for rings, tweezers, watch and clock brushes.	.....do .....	Free.	
Jute .....	.....do .....	Free.	
Jute yarn and hemp yarn .....	.....do .....	Free.	
Kapock .....	.....do .....	Free.	
Knives, butchers', hay, pruning, putty, saddlers', shoe-makers', cane (tools).	.....do .....	Free.	
Label-cutting machines (machines and machinery, not including boilers and engines).	.....do .....	Free.	
Lace, cotton and silk (drapery and millinery) .....	Ad valorem.....	15 p. c.	
Lamp chimneys and globes .....	.....do .....	15 p. c.	
Lard .....	Pound .....	0 0 1½	.0303
Latches (ironmongery and hardware) .....	Ad valorem.....	15 p. c.	
Lathes (machines and machinery, not including boilers and engines).	.....do .....	Free.	
Lead piping and sheet .....	Cwt .....	0 2 0	.4866
Lead, white and red .....	.....do .....	0 3 0	.73
Lead, pig .....	.....do .....	Free.	
Leather, patent, enameled, kid, hogskin, levant, morocco, and imitations thereof.	.....do .....	Free.	
Leather, grained, russia, chamois, chrome, and glacé .....	.....do .....	Free.	
Leather and cloth, bookbinders' .....	.....do .....	Free.	
Leather (except otherwise enumerated) .....	Pound .....	0 0 4	.0811
Leather palms (tools) .....	.....do .....	Free.	
Lemon peel, in brine .....	Ad valorem.....	15 p. c.	
Linen piece goods .....	.....do .....	5 p. c.	
Linen and cotton thread, sewing, knitting, embroidery, crochet, crochet thread, sewing silks and twists.	.....do .....	Free.	
Linotype metal .....	.....do .....	Free.	
Linseed oil, in bulk .....	Gallon .....	0 1 0	.2433
Linseed .....	.....do .....	Free.	
Linsays (piece goods) .....	Ad valorem.....	15 p. c.	
Liquid stain for leather .....	.....do .....	Free.	
Lithographic stones .....	.....do .....	Free.	
Lithographic ink and colors .....	.....do .....	Free.	
Lithofractor (explosives) .....	.....do .....	Free.	
Lithofuge (drugs and chemicals) .....	.....do .....	Free.	
Live animals .....	.....do .....	Free.	
Locomotives, under 10-inch cylinders.	.....do .....	Free.	
Locks (ironmongery and hardware) .....	Ad valorem.....	15 p. c.	
Log cedar (export duty) .....	100 superficial feet .....	0 2 0	.4866
Log timber .....	.....do .....	0 1 6	.3650
Macaroni .....	Reputed pound .....	0 0 2	.0405
Machinery:	.....do .....		
Machinery of the following descriptions, not including engines and boilers: Flour-milling, book-binding and ruling machines, vayan evaporators, canning machines, and steam threshing machinery.	.....do .....	Free.	
Machinery for carding, spinning, weaving, and finishing the manufacture of fibrous material, and cards for such machinery.	.....do .....	Free.	
Machinery used in the manufacture of paper and felting.	.....do .....	Free.	



## Import tariff—Continued.

Article.	Unit.	Rate of duty.	
		English currency.	United States equivalent.
<b>Machinery—Continued.</b>		<b>£ s. d.</b>	
Machinery, centrifugals, multiple effects, dry air, for refrigerating without engine, freezing machines, not including engine power, gas engines, portable engines, sewing machines, traction engines and steam plows, tubing for artesian wells.	.....	Free.	
Machines, viz. planing machines and machines for joinery, hot-air machinery for drying timber, hydraulic hat molds, knitting machines, printing machines and presses, but not the motive power, if any, for same.	.....	Free.	
Machinery for telegraphic purposes.....	.....	Free.	
Machines and machinery, not including boilers and engines, viz. American hand-saw frames, bag folding, bark cutting, biscuit for cutting and stamping designs, bone crushing, boot making, bottle washing, brick and tile making, burring used by fellmongers, burring used in woolen factories, button fastening, button making, cash registering and numbering, cloth cutting, condensers, corrugated iron curving, darning, drilling, drying (Cummer style), electric and fittings, electrotyping, embossing, engine governors, eyelet, felting, flock making, fret saw, fruit paring, fruit preserving, honeycomb making, horse clippers, label cutting, lathes, manure, mincing, oil expressing, patent brakes for locomotives and motors, pill making, plate bending, platform weighbridges, printers' and bookbinders', punching, punching and flaring hoops, rice dressing and cleaning, rubber-stamp making, shaping, shearing, for iron, sheep shearing, and all parts thereof, slotting, soda water, steam hammers.	.....	Free.	
Stone breakers.....	.....	Free.	
Stone grinding (for printers), tinsmiths, tobacco cutting, twine balling, washing and scouring for manufacture of blankets and rugs, washing and wringing all kinds, wire net making, wood workers' boring.	.....	Free.	
Mining machinery, viz. air compressors, ball mills for crushing quartz, rock drills, roller mills for crushing quartz, steel rings for quartz mills, screens and gratings, vanners.	.....	Free.	
Machines and machinery, and parts thereof, required for mining purposes, agricultural, pastoral, or other purposes, which are not specified, and are of new invention, and of a description not heretofore made in Queensland, as may be exempted from time to time by the governor in council, and published in the Gazette.	.....	Free.	
Machinery, hydraulic lifts.....	.....	Free.	
Machinery, patent porcelain or steel roller for flour mills.	.....	Free.	
Machinery locomotive, under 10-inch cylinders.....	.....	Free.	
Machine belting, not leather.....	.....	Free.	
Magic lanterns and slides.....	.....	Free.	
Maize.....	Bushel.....	0 0 8	\$0.1618
Maize meal.....	Reputed pound.....	0 0 2	.0405
Maizena.....	do.....	0 0 2	.0405
Malleable iron piping.....	.....	Free.	
Malt.....	Bushel.....	0 4 6	1.096
Mantle and dress trimmings in the piece (drapery and millinery).	Ad valorem.....	15 p. c.	
Manure, machines (machines and machinery, not including boilers and engines).	.....	Free.	
Manure, guano.....	.....	Free.	
Maps, charts, and globes.....	.....	Free.	
Marble, unwrought.....	.....	Free.	
Materials for scientific purposes, of china, earthenware, and porcelain.	.....	Free.	
Matches, safety.....	.....	Free.	
Measuring rules, tapes, and chains (tools).....	.....	Free.	
Meat, preserved (not salted), and extract of meat, per dozen reputed pounds, and in the same proportion for larger or smaller contents.	.....	0 4 0	.9783

## Import tariff—Continued.

Article.	Unit.	Rate of duty.	
		English currency.	United States equivalent.
Mess pork.....	Pound.....	2 s. d. 0 0 1	\$.0202
Metal fittings for portmanteaux, traveling bags, and leggings.....	.....	Free.	
Metal frames for bags and satchels.....	.....	Free.	
Metal tubing, except tin, zinc, welded, and lead.....	.....	Free.	
Metal, Muntz.....	.....	Free.	
Methylated spirits, foreign.....	Liquid gallons.....	0 5 0	1.2166
Methylated spirits (excise duty).....	do.....	0 2 0	4833
Military and naval stores imported for the services of the colonial governments or for the use of Her Majesty's land or sea forces.	.....	Free.	
Millet, straw.....	.....	Free.	
Millstones.....	.....	Free.	
Mill silk.....	.....	Free.	
Millboard.....	.....	Free.	
Milk, condensed.....	Reputed pound.....	0 0 2	.0405
Mining machines (machines and machinery, not including boilers and engines).	.....	Free.	
Mineral and all other oils not otherwise enumerated (except perfumed oils), and turpentine.	Gallon.....	0 0 6	.1217
Molasses and sirups:			
In packages containing 1 gallon or under.....	Cwt.....	0 10 0	2.433
In any other packages.....	do.....	0 7 6	1.825
Moleskin, in the piece.....	Ad valorem.....	5 p. c.	
Mortise furniture, all kinds (ironmongery and hardware).	do.....	15 p. c.	
Mosquito nets and valence nets (drapery and millinery).	do.....	15 p. c.	
Mold boards and shares, steel, for plows and steel beams.	.....	Free.	
Moldings (gilt), for pictures (gilt moldings for pictures).	Ad valorem.....	15 p. c.	
Mounts for harness (saddlers' ironmongery).....	.....	Free.	
Mowing machines (agricultural implements and machines).	.....	Free.	
Muntz metal.....	.....	Free.	
Music.....	.....	Free.	
Mustard.....	Pound.....	0 0 3	10608
Myrabolams, unground.....	.....	Free.	
Nails.....	Cwt.....	0 3 0	.73
Nails, copper.....	.....	Free.	
Naval and military stores, imported for the service of the colonial governments or for the use of Her Majesty's land or sea forces.	.....	Free.	
Naves (carriage shafts, etc.).....	.....	Free.	
Neatsfoot oil, in bulk.....	Gallon.....	0 1 0	.2433
Needles of all sorts (tools).....	.....	Free.	
Newlanite (an explosive).....	.....	Free.	
Newspapers, printed.....	.....	Free.	
Nitrate of silver (drugs and chemicals).....	.....	Free.	
Nitrate of soda (drugs and chemicals).....	.....	Free.	
Nuggets (shoemakers' nails).....	.....	Free.	
Nutgalls (drugs and chemicals).....	.....	Free.	
Nuts, all sorts except coconuts.....	Pound.....	0 0 3	
Nux vomica (drugs and chemicals).....	.....	Free.	
Oak, American, for staves.....	.....	Free.	
Oakum.....	.....	Free.	
Oars.....	.....	Free.	
Oatmeal.....	Cwt.....	0 4 0	.9733
Oats.....	Bushel.....	0 0 8	.1618
Oilcloth (in the piece).....	Ad valorem.....	15 p. c.	
Oil, castor, in bulk.....	.....	Free.	
Oil, cotton seed.....	.....	Free.	
Oil engines, and fittings which can be only used for oil engines.	.....	Free.	
Oil expressing machines and machinery (not including boilers and engines).	.....	Free.	
Oil, fish, in bulk.....	.....	Free.	
Oil of rhodium.....	.....	Free.	
Oils:			
Castor, packed in bottles, jars, and other vessels (not exceeding 1 gallon in size), as under—			
Quarter pints and smaller sizes.....	Dozen.....	0 0 6	.1217
Half pints and over quarter pints.....	do.....	0 1 0	.2433
Pints and over half a pint.....	do.....	0 2 0	4833
Quarts and over a pint.....	do.....	0 4 0	.9733
Over a quart and not exceeding a gallon.....	do.....	0 12 0	2.92

## Import tariff—Continued.

Article.	Unit.	Rate of duty.	
		English currency.	United States equivalent.
<b>Oils—Continued.</b>		<i>£ s. d.</i>	
Chinese, in bulk	Gallon	0 1 0	\$0. 2433
Cod liver, in bottle, per dozen reputed pints, and in the same proportion for larger or smaller contents.		0 2 0	. 4866
Cod liver, in bulk	Gallon	0 1 0	. 2433
Colza, in bulk	do	0 1 0	. 2433
Linseed and other vegetable oils, in bulk	do	0 1 0	. 2433
Mineral and all other oils not otherwise enumerated (except perfumed oils), and turpentine.	do	0 0 6	. 1217
Neat's-foot, in bulk	do	0 1 0	. 2433
Salad, packed in bottles, jars, and other vessels (not exceeding 1 gallon in size), as under—			
Quarter pints and smaller sizes	Dozen	0 0 6	. 1217
Half pints and over quarter pints	do	0 1 0	. 2433
Pints and over half a pint	do	0 2 0	. 4866
Quarts and over a pint	do	0 4 0	. 9733
Over a quart and not exceeding a gallon	do	0 12 0	2. 92
Old Tom gin	Proof gallon	0 14 0	3. 4066
Onions	Ton	1 0 0	4. 8665
Opium	Pound	1 0 0	4. 8665
Opticians' materials, optical tools, lenses rough edged, spectacle and eye-glass frames (empty), and repairing parts, spectacle and eye-glass cases (empty).		Free.	
<b>Ores.</b>		Free.	
Ore bags	Ad valorem	15 p. c.	
Ore (iron)		Free.	
Organs (cabinet)	Each	3 0 0	
Ostrich feathers, raw	Ad valorem	15 p. c.	
Outside packages, in which goods are ordinarily imported and which are of no commercial value except as covering for goods.		Free.	
Packages returned empty, in which Queensland produce has been exported, namely, crates, bales, and bags, provided that the number of such articles reimported by any person or firm is not greater than that exported by them, and are of a similar size and kind.		Free.	
Padding (tailors' trimmings)		Free.	
Paints, wet and dry	Cwt	0 3 0	. 73
Paint brushes		Free.	
Paintings (works of art)		Free.	
Pallet knives		Free.	
Palm-leaf plaits (straw and Tuscan plaits)		Free.	
Palms, leather (tools)		Free.	
Paper bags, not printed	Cwt	0 8 0	1. 946
Paper bags, printed	do	0 12 6	3. 0417
Paper patterns		Free.	
Paper, handmade or machine made, book or writing, of sizes not less than the size known as "demy" when in original wrappers, and with uncut edges as it leaves the mill.		Free.	
Paper (printing)		Free.	
Paper, except otherwise enumerated	Ad valorem	5 p. c.	
Paper hangings	do	15 p. c.	
Paper (writing), cut	Pound	0 0 2	. 0405
Passengers' cabinet furniture and baggage, and passengers' personal effects (not including vehicles, musical instruments, glassware, chinaware, silver and gold plate and plated goods, and furniture other than cabin furniture), which are imported with and by passengers bona fide for their own personal use and not imported for the purpose of sale.		Free.	
Pasteboards		Free.	
Pastoral machines and machinery, and parts thereof, required for pastoral or other purposes, which are not specified and are of new invention and of a description not heretofore made in Queensland, as may be exempted from time to time by the governor in council and published in the Gazette.		Free.	
Patent brakes for locomotives and motors (machines and machinery, not including boilers and engines).		Free.	
Patent groats	Pound	0 0 2	. 0405
Patent door springs (ironmongery and hardware)	Ad valorem	15 p. c.	
Patent-leather tools (tools)		Free.	
Patent porcelain or steel rollers for flour mills		Free.	
Pearl ash (drugs and chemicals)		Free.	

## Import tariff—Continued.

Article.	Unit.	Rate of duty.	
		English currency.	United States equivalent.
Pearl barley .....	Pound .....	£ s. d. 0 0 1	\$0.0202
Pease, split .....	do .....	0 0 1	.0202
Pease and beans .....	Bushel .....	0 1 0	.2433
Peel, lemon, in brine .....	Ad valorem .....	15 p. c.	
Peel, dry and drained .....	Pound .....	0 0 2	.0405
Pega, shoe, and peg wood .....	do .....	Free.	
Pencils, carpenters' (ironmongery and hardware) .....	Ad valorem .....	15 p. c.	
Pens .....	do .....	15 p. c.	
Pepper .....	Pound .....	0 0 3	.0608
Perfumed soap .....	do .....	0 0 3	.0608
Perfumed spirits .....	Liquid gallon .....	1 0 0	4.8665
Percussion caps (explosives) .....	do .....	Free.	
Persons coming to reside permanently in Queensland may import with them their furniture and effects which have been in use and are not imported for sale, up to the value of one hundred pounds (£100) duty free.		Free.	
Pessaries (surgical and dental appliances and instruments) .....		Free.	
Phormium tenax .....		Free.	
Photographic materials, cameras, sensitized plates, lenses, and mounts .....		Free.	
Phosphorus (drugs and chemicals) .....		Free.	
Phosphorized pollard and distributing carts for same .....		Free.	
Pianos, upright .....	Each .....	6 0 0	29.20
Pianos, horizontal, square, grand, or semigrand .....	do .....	12 0 0	58.40
Pickles packed in bottles, jars, and other vessels (not exceeding 1 gallon in size), as under—			
Quarter pints and smaller sizes .....	Dozen .....	0 0 6	.1217
Half pints and over quarter pints .....	do .....	0 1 0	.2433
Pints and over half a pint .....	do .....	0 2 0	.4866
Quarts and over a pint .....	do .....	0 4 0	.9733
Over a quart and not exceeding a gallon .....	do .....	0 12 0	2.92
Picture moldings, gilt .....	Ad valorem .....	15 p. c.	
Pictures, art, printed, used as studies or copies by artists .....		Free.	
Picture cards for schools .....		Free.	
Picks, mining (tools) .....		Free.	
Piece goods, viz. baize, bedford cord, cloths, dressgoods, flannel, linseys, mosquito nets and valence nets, ribbons, serges and estamones, silks, trimmings (mantle and dress, (tweeds, velvets and velveteens, woollens.	Ad valorem .....	15 p. c.	
Pig iron .....		Free.	
Pig lead .....		Free.	
Pill-making machines (machines and machinery, not including boilers and engines) .....		Free.	
Pins, required in making up of apparel, etc. ....		Free.	
Pipes, cast-iron .....		Free.	
Piping, malleable iron .....		Free.	
Plain sheet iron (not including galvanized) .....		Free.	
Plain iron wire .....		Free.	
Plantation hoes (tools) .....		Free.	
Planes and plane irons (tools) .....		Free.	
Planing machines and machines for joinery, hot-air machinery for drying timber, hydraulic hat molds, knitting machines, printing machines and presses, but not the motive power (if any) for same.		Free.	
Plate-bending machines and machinery (not including boilers and engines) .....		Free.	
Plated nails .....		Free.	
Plate glass and window glass .....	Ad valorem .....	15 p. c.	
Platform weigh bridges (machines and machinery, not including boilers and engines) .....		Free.	
Plow and rake combined (agricultural implements) .....		Free.	
Plows, stump jumping (agricultural implements) .....		Free.	
Plows, sulky (agricultural implements and machines) .....		Free.	
Plows, steam (machinery) .....		Free.	
Plow chains .....		Free.	
Plows, gang (agricultural implements and machines) .....		Free.	
Pollard and bran .....	Bushel .....	0 0 4	.0811
Portable engines (machinery) .....		Free.	
Pork (not including mess pork) .....	Pound .....	0 0 2	.0405
Pork, mess .....	do .....	0 0 1	.0202
Potato raisers (agricultural implements and machines) .....		Free.	
Potatoes .....	Ton .....	0 15 0	3.649

## Import tariff—Continued.

Article.	Unit.	Rate of duty.	
		English currency.	United States equivalent.
Pottery materials, viz. potters' lead, paris white, ground body manganese, oxides of chrome, copper, zinc, tin, black cobalt and uranium, suboxide of copper, carbonate of iron, bichromate of potash, white fluorspar, ball clay, and Brandon mineral paint, ground flint, cornish stone, china clay, ground glass, felspar, granite, shavings, glaze for porcelain or china.		£ s. d. Free.	
Powder, sporting		Free.	
Powder, blasting		Free.	
Powders, washing	Pound	0 0 2	\$0.0405
Precious stones, unset		Free.	
Prepared plates or process blocks (engravers')		Free.	
Preservitas		Free.	
Preserved fish, not salted, per dozen reputed pounds, and in the same proportion for larger or smaller contents.		0 2 0	.4906
Preserved ginger and dried ginger	Pound	0 0 4	.0811
Preserved meat (not salted) and extract of meat, per dozen reputed pounds, and in the same proportion for larger or smaller contents.		0 4 0	.9733
Printed books, except for advertising purposes		Free.	
Printers and bookbinders' machines and machinery (not including boilers and engines).		Free.	
Printing ink		Free.	
Printed newspapers		Free.	
Pruning knives (tools)		Free.	
Pulp fruits and fruits preserved by acids	Cwt	0 5 0	1.2166
Pumps		Free.	
Punching machines and machinery (not including boilers and engines).		Free.	
Punching and flaring hoops (machines and machinery, not including boilers and engines).		Free.	
Putty knives (tools)		Free.	
Quicksilver		Free.	
Rails, steel		Free.	
Rake and plow combined (agricultural implements and machines).		Free.	
Rattans, canes, and willows		Free.	
Raw cocoa beans	Ad valorem	15 p. c.	
Raw cotton	do	15 p. c.	
Raw hides and skins		Free.	
Raw ostrich feathers	Ad valorem	15 p. c.	
Raw sugar	Cwt	0 5 0	1.2166
Reapers (agricultural implements and machines)		Free.	
Reaper and binder combined, strippers		Free.	
Recappers and fillers (cartridge)		Free.	
Refrigerating machinery, dry air, without engine		Free.	
Refined sugar	Cwt	0 6 8	1.6218
Regalia for friendly societies		Free.	
Rein rounders (tools)		Free.	
Resin		Free.	
Returned empty packages in which Queensland produce has been exported, viz. crates, bales, and bags, provided that the number of such articles reimported by any person or firm is not greater than that exported by them, and are of a similar size and kind.		Free.	
Reverable and levantine silk mixtures, of not less than 44 inches in width (umbrella makers' material)		Free.	
Rice	Pound	0 0 1	£0.0202
Rice dressing and cleaning machines (machines and machinery, not including boilers and engines).		Free.	
Ribbons (drapery and millinery, etc.)	Ad valorem	15 p. c.	
Ribs and rings (umbrella makers' material)		Free.	
Rivets, brass (shoemakers' nails)		Free.	
Rivets, tinned (ironmongery and hardware)	Ad valorem	15 p. c.	
Roburite, explosives		Free.	
Rock drills (mining machinery)		Free.	
Rod copper		Free.	
Rolled iron joists, up to 10 inches by 5 inches		Free.	
Roller mills for crushing quartz (mining machinery)		Free.	
Root cutters (agricultural implements and machines)		Free.	
Rope	Cwt	0 8 0	1.946
Rope, copper wire		Free.	
Rubber cloth (carriage and cart makers' material)		Free.	

Import tariff—Continued.

Article.	Unit.	Rate of duty.	
		English currency.	United States equiva- lent.
Rubber stamp making machines (machines and machinery, not including engines and boilers).	.....	Free.	
Rules, tapes, and chains (measuring).	.....	Free.	
Ruling ink	.....	Free.	
Ruling machines (not including engines and boilers)	.....	Free.	
Rum (excluse duty)	Proof gallon	0 12 0	\$2.92
Rum, foreign	do	0 14 0	3.4066
Russian yarn (yarn, Russian, Italian, and coir)	.....	Free.	
Sacks and bags, being bran, corn sacks (except jute corn sacks, to contain 3 bushels, free, Mar. 31, 1897), flour, gunny, ore, sugar bags, and mats.	Ad valorem	15 p. c.	
Saddlers' tools, viz, rein rounders, claw, carving, French edge, patent-leather tools, wheels, rosette cutters (tools).	.....	Free.	
Saddlers' tools (tools)	.....	Free.	
Saddlers' ironmongery, such as hames, and mounts for harness, straining, surcingle, brace, girth, and roller webs, collar check, saddle serge.	.....	Free.	
Saddlers' knives (tools)	.....	Free.	
Saddlers' materials, viz, saddlecloths and saddle girths made up.	Ad valorem	15 p. c.	
Saddletrees	.....	Free.	
Saddle binding	.....	Free.	
Safety matches	.....	Free.	
Sago	Pound	0 0 1	.0202
Salad oil packed in bottles, jars, and other vessels (not exceeding 1 gallon in size) as under—			
Quarter pints and small sizes	Dozen	0 0 6	.1217
Half pints and over quarter pints	do	0 1 0	.2433
Pints and over half a pint	do	0 2 0	.4866
Quarts and over a pint	do	0 4 0	.9733
Over a quart and not exceeding a gallon	do	0 12 0	2.92
Salt	.....	Free.	
Salt beef	Pound	0 0 1	.0202
Salt peter (drugs and chemicals)	.....	Free.	
Sarsaparilla, if containing not more than 25 per cent of proof spirit.	Gallon	0 6 0	1.46
Sarsaparilla, if containing more than 25 per cent of proof spirit.	do	0 14 0	3.4066
Sashes	Pair	0 4 0	.9733
Sash fasteners (ironmongery and hardware)	Ad valorem	15 p. c.	
Sauces, packed in bottles, jars, and other vessels (not exceeding 1 gallon in size) as under—			
Quarter pints and smaller sizes	Dozen	0 0 6	.1217
Half pints and over quarter pints	do	0 1 0	.2433
Pints and over half a pint	do	0 2 0	.4866
Quarts and over a pint	do	0 4 0	.9733
Over a quart and not exceeding a gallon	do	0 12 0	2.92
Saws of all kinds, but not the machinery (if any) connected therewith (tools).	.....	Free.	
Saw frames (American band), not including boilers and engines.	.....	Free.	
Sawn cedar over 4 inches in thickness (export duty)	100 superficial feet	0 2 0	.4866
Scarifiers (agricultural implements and machines)	.....	Free.	
Scientific instruments, being metal or glassware.	.....	Free.	
Scissors (tools)	.....	Free.	
Scrap iron	.....	Free.	
Scrapers, ship (tools)	.....	Free.	
Screws—bench, brass, coach, galvanized, hand, table, wood (tools).	.....	Free.	
Screening machines (agricultural implements and machines).	.....	Free.	
Screens and gratings (mining machinery)	.....	Free.	
Scythes and scythe handles (tools)	.....	Free.	
Seaming twine	.....	Free.	
Seed drills (agricultural implements and machines)	.....	Free.	
Seeds, garden	.....	Free.	
Senega root (drugs and chemicals)	.....	Free.	
Serges and estamenes (piece goods)	Ad valorem	15 p. c.	
Sewing machines	.....	Free.	
Shackle holders (carriage and cart makers' material, etc.).	.....	Free.	
Shafts and spokes (carriage material)	.....	Free.	
Shaping machines and machinery (not including boilers and engines).	.....	Free.	

## Import tariff—Continued.

Article.	Unit.	Rate of duty.	
		English currency.	United States equivalent.
Shearing, for iron (machines and machinery), not including boilers and engines.		£ s. d. Free.	
Shears, garden, hedge, sheep, tailors', tinmen's (tools)		Free.	
Sheep-shearing machinery, and all parts thereof (not including boilers and engines).		Free.	
Sheep dip		Free.	
Sheep lick		Free.	
Shellac (hat makers' material)		Free.	
Shoe pegs (pegs, wood)		Free.	
Shoemakers' nails, viz. sparrow bills, wrought and cast tips, bright and black malleable hobs, wrought hobs, nuggets, Hungarian cut sprigs, steel bills, tangles, iron and brass rivets.		Free.	
Shoemakers' knives (tools)		Free.	
Shot		Free.	
Shovels, iron or wood (tools)		Free.	
Shrubs, garden		Free.	
Sickles (tools)		Free.	
Sifting machines (agricultural implements)		Free.	
Silicate of soda (drugs and chemicals)		Free.	
Silks (piece goods)	Ad valorem	15 p. c.	
Silk gimp		Free.	
Silk, worsted, and cotton bindings and braid; stay binding (tailors' trimmings).		Free.	
Silk plush, black (hat makers' material)		Free.	
Silver, bar, ingot, and sheet		Free.	
Silver, unmanufactured		Free.	
Silver leaf		Free.	
Sizeoline and hydra size		Free.	
Skins, raw		Free.	
Slate pencils		Free.	
Slates, school		Free.	
Slotting machines and machinery (not including boilers and engines).		Free.	
Smoothing irons (ironmongery and hardware)	Ad valorem	15 p. c.	
Smutters (agricultural implements and machines)		Free.	
Snuff	Pound	0 5 0	\$1.2166
Snuff (excise duty)	do	0 1 0	.2433
Soap	Cwt	0 10 0	2.4333
Soap and washing powders	Pound	0 0 2	.0205
Soap, perfumed, fancy and toilet	do	0 0 3	.0506
Soap colorings		Free.	
Soda crystals	Cwt	0 2 0	.4866
Soda ash		Free.	
Soda bicarbonate	Cwt	0 1 0	.2433
Soda caustic (drugs and chemicals)		Free.	
Soda nitrate (drugs and chemicals)		Free.	
Soda sulphate (drugs and chemicals)		Free.	
Soda water machines and machinery (not including boilers and engines).		Free.	
Spades (tools)		Free.	
Spading harrows (agricultural implements and machines).		Free.	
Spale boards for hat boxes (hat makers' material)		Free.	
Specimens of natural history		Free.	
Spices	Pound	0 0 3	.0606
Spirits (excise duty)	Proof gallon	0 12 0	2.92
Spirits:			
Methylated (excise duty)	Liquid gallon	0 2 0	.4866
Perfumed	do	0 20 0	4.9865
Brandy	Proof gallon	0 14 0	3.4066
Geneva	do		3.4066
Methylated (foreign)	Liquid gallon	0 5 0	1.2166
Old Tom	Proof gallon	0 14 0	3.4066
Rum (foreign)	do	0 14 0	3.4066
Rum (excise)	do	0 12 0	2.92
Whisky	do	0 14 0	3.4066
All other	Gallon	0 14 0	3.4066
Case—Reputed contents of two, three, or four gallons shall be charged on and after the 1st day of March, 1889, as follows: Two gallons and under, as two gallons; and not exceeding three, as three gallons; over three and not exceeding four, as four gallons.			
Split peas	Pound	0 0 1	.0202

## Import tariff—Continued.

Article.	Unit.	Rate of duty.	
		English currency.	United States equivalent.
Split wood staves .....		£ s. d.	
Spokeshaves, shaves, and spoke trimmers (tools) .....		Free.	
Spokes (carriage shafts, etc.) .....		Free.	
Sponges .....	Ad valorem	15 p. c.	
Sporting powder .....		Free.	
Spring steel (carriage and cart makers' material) .....		Free.	
Squares (tools) .....		Free.	
Squeezers, cork (tools) .....		Free.	
Staples for wire fencing, droppers and standards .....		Free.	
Starch .....	Pound	0 0 2	\$0.0405
Starch, in cardboard and other boxes, containing as under—			
Under half pound .....	Dozen	0 1 0	.2433
One pound and over half a pound .....	do	0 2 0	.4866
Two pounds and over one pound .....	do	0 4 0	.9733
Four pounds and over two pounds .....	do	0 8 0	1.946
Starch, manufactured in bond from imported rice, under such restrictions and regulations as the treasurer may impose .....		Free.	
Statuary (works of art) .....		Free.	
Staymakers—Binding, eyelet holes, corset fasteners, jean, lasting, and cotell .....		Free.	
Steam hammers (machines and machinery, not including boilers and engines) .....		Free.	
Steam thrashing machinery (not including boilers and engines) .....		Free.	
Stearine .....	Pound	0 0 1½	.0303
Steels, butchers' (tools) .....		Free.	
Steel rails .....		Free.	
Steel, unwrought, sheet, bar, angle, and tee .....		Free.	
Steel-wire rope .....		Free.	
Steel wheels and axles .....		Free.	
Steel wire .....		Free.	
Steel rings for quartz mills (mining machinery) .....		Free.	
Sticks and stretchers (umbrella makers' material) .....		Free.	
Stocks and dies, and taps for same (tools) .....		Free.	
Stockholm tar .....		Free.	
Stone, unwrought .....	Ad valorem	15 p. c.	
Stone breakers (machines and machinery, not including engines and boilers) .....		Free.	
Stone grinding, for printers (machines and machinery, not including engines and boilers) .....		Free.	
Straps and hat leathers (hat makers' material) .....		Free.	
Straw hats and bonnets (untrimmed and unlined, paper and glazed calico not to be considered lining) .....	Ad valorem	15 p. c.	
Straw, mill, and paste boards .....		Free.	
Straw, millet .....		Free.	
Straw plaits, palm-leaf plaits, Tuscan plaits .....		Free.	
Straw stackers (agricultural implements and machines) .....		Free.	
Strawsonisers (agricultural implements and machines) .....		Free.	
Strychnine (drugs and chemicals) .....		Free.	
Stubble diggers (agricultural implements and machines) .....		Free.	
Stump extractors (agricultural implements and machines) .....		Free.	
Stump-jumping plows (agricultural implements and machines) .....		Free.	
Succades .....	Pound	0 0 4	.0811
Sugar mats and bage .....	Ad valorem	15 p. c.	
Sugar, raw .....	Cwt	0 5 0	1.2166
Sugar, refined .....	do	0 6 8	1.6218
Sulky plows (agricultural implements and machines) .....		Free.	
Sulphate of ammonia .....		Free.	
Sulphate of barytes (drugs and chemicals) .....		Free.	
Sulphate of bluestone (drugs and chemicals) .....		Free.	
Sulphate of copper (drugs and chemicals) .....		Free.	
Sulphate of iron (drugs and chemicals) .....		Free.	
Sulphate of magnesia (drugs and chemicals) .....		Free.	
Sulphate of potash (drugs and chemicals) .....		Free.	
Sulphate of quinine (drugs and chemicals) .....		Free.	
Sulphide of sodium (drugs and chemicals) .....		Free.	
Sulphur (drugs and chemicals) .....		Free.	
Superphosphate of lime (drugs and chemicals) .....		Free.	



## Import tariff—Continued.

Article.	Unit.	Rate of duty.	
		English currency.	United States equivalent.
<b>Surgical and dental appliances and instruments, viz., aspirators, atomizers for surgical purposes only, bandages, basins (pue), batteries, galvanic belts, surgical binders, bistouries, bottles, injection bougies, brushes (throat), catheters, chairs (dental, complete), chairs (operating, surgical), dilators, elevators, bed-clothes, enemas, exhausters, breast forceps, head-rests (dental), inhalers, injectors instruments, viz, amputation, cupping, dissecting, ear, eye, midwifery, tooth, uterine, and veterinary, instruments and engines used in dental operations, lancets, lamps (used solely for surgical or dental purposes), laryngoscopes, pessaries, probes, protectors (chest), pumps (stomach), specula, splints, stethoscopes, stockings (elastic, silk), suspenders, syringes, trocars, trusses, tubes, urinometers.</b>		<i>l s. d.</i> Free.	
Sirups and molasses, in packages containing 1 gallon or under.	Cwt .....	0 10 0	\$2.4333
Sirups and molasses, in any other packages .....	do .....	0 7 6	1.825
Table screws (tools) .....		Free.	
Tacks and tire bolts (carriage and cart-makers' material).		Free.	
Tailors' trimmings, Italian .....	Ad valorem .....	5 p. c.	
Tailors' trimmings, viz, French canvas, buckram, wadding, padding, silk worsted, and cotton bindings and braids, stay-binding.		Free.	
Tallow .....	Pound .....	0 0 1½	.0303
Tanks, iron .....	Each .....	0 8 0	1.946
Tapes and braids (required in the making up of apparel, etc.).		Free.	
Tapes, measuring (tools) .....		Free.	
Tapioca .....	Pound .....	0 0 1	.0202
Taps, for stocks and dies (tools) .....		Free.	
Tar, Stockholm .....		Free.	
Tea in paper, cardboard, or other packets, made up for sale by retail:			
Half pound and under .....	Packet .....	0 0 4	.0811
Over half pound .....	Pound .....	0 0 8	.1618
Tea .....	do .....	0 0 6	.1217
Thatch-making (agricultural implements and machines).		Free.	
Thimbles (ships' gear) .....		Free.	
Thrashers (agricultural implements and machines) .....		Free.	
Timber, ash in plank .....		Free.	
Timber logs .....	100 superficial feet .....	0 1 6	.3650
Timber, undressed, of a scantling 90 square inches and over.	do .....	0 1 6	.3650
Timber, dressed and sawn, of a scantling under 96 square inches.	do .....	0 3 0	.73
(The duty on timber to be estimated as of a thickness of one inch, and to be in proportion for any greater thickness. Any thickness under one inch to be reckoned as one inch.)			
Timber export duty:			
Log cedar .....	do .....	0 2 0	.4866
Sawn cedar, over 4 inches in thickness .....	do .....		.4866
Tin foil .....		Free.	
Tin plates .....		Free.	
Tinned rivets (ironmongery and hardware) .....	Ad valorem .....	15 p. c.	
Tinsmiths' machines and machinery (not including boilers and engines).		Free.	
Tobacco, manufactured .....	Pound .....	0 4 0	.9733
Tobacco, unmanufactured, entered to be manufactured in the colony: at the time of removal from a customs bond, or from an importing ship to any licensed manufactory for manufacturing purposes only into tobacco, cigars, and cigarettes.	do .....	0 2 0	.4866
Tobacco-cutting machines and machinery (not including boilers and engines).		Free.	
Tobacco (excise duty) .....	Pound .....	0 1 0	.3433
Toilet soap .....	do .....	0 0 3	.0808
Tomahawks, axes, and hatchets (tools) .....		Free.	

## Import tariff—Continued.

Article.	Unit.	Rate of duty.	
		English currency.	United States equivalent.
Tools, viz, grindery tools, edge planes, kit, peg, shaves, and welt trimmers, adzes, anvils, augers, screw and shell, and auger bits, awls, awl pads, and hastes, axes, hatchets, tomahawks, bevels, blowpipes, braces and bits, and breast drills, buzzes for wheel-wrights, bung-borers, brushes, patent roller for blockmaking, chisels and gouges, choppers and cleavers (butchers'), compasses dividora, compasses, carpenters' and coopers', diamonds (glaziers'), files and rasps, forks (digging, hay, and stable), hoes (garden, plantation), knives (butchers', hay, pruning, putty, saddlers', shoemakers', cane), needles of all sorts, palms, (leather), planes and plane irons, rules, tapes, and chains (measuring), saws of all kinds, but not the machinery (if any) connected therewith, scissors, scrapers (ship), screws (bench, brass, coach, galvanized, hand, table, wood), scythes and scythe handles, shears (garden, hedge, sheep, tailors', tinmen'), shovels (iron or wood), sickles, spades, spoke-shaves, shaves, and spoke trimmers, squares, squeezers (cork), steels (butchers'), stocks and dies and taps for same. Saddlers' tools, viz, rein-rounders, claw, carving, French edge, patent-leather tools, wheels, rosette cutters. Trowels, vices, and patent saw-vices.		£ s. d. Free.	
Tools (glaziers') .....		Free.	
Tools—hammers (mining), picks (mining) .....		Free.	
Trace and plow chains and iron hames .....		Free.	
Traction engines and steam plows .....		Free.	
Traps, iron and steel .....		Free.	
Trees and shrubs .....		Free.	
Tricycles and bicycles .....	Ad valorem .....	15 p. c.	
Trimnings, mantle, and dress (piece goods) .....	do .....	15 p. c.	
Trowels (tools) .....		Free.	
Tubes and cylinders, containing gas or ammonia .....		Free.	
Tubing for artesian wells .....		Free.	
Tubing, metal, except tin, zinc welded, and lead .....		Free.	
Turpentine .....	Gallon .....	0 0 6	\$0. 1217
Tuscan plaits .....		Free.	
Tweeds (piece goods) .....	Ad valorem .....	15 p. c.	
Twine .....	Pound .....	0 0 1½	. 0303
Twine-balling (machines and machinery, not including engines and boilers) .....		Free.	
Twine, seaming .....		Free.	
Twine for net-making, only when imported by net-makers .....		Free.	
Type .....		Free.	
Typewriters .....		Free.	
Umbrella-makers' materials, viz, sticks, runners, notches, caps, ferrules, cups, ribs, stretchers, tips, and rings, for use in the making of umbrellas, parasols, and sunshades .....		Free.	
Reversible and levantine silk mixtures, of not less than 44 inches in width .....		Free.	
Union ticks, in the piece .....	Ad valorem .....	5 p. c.	
Unmanufactured gold .....		Free.	
Valence nets (piece goods) .....	Ad valorem .....	15 p. c.	
Valonia, unground .....		Free.	
Vanners (mining machinery) .....		Free.	
Vegetable oil (in bulk) .....	Gallon .....	0 1 0	. 2433
Velvets and velveteens (piece goods) .....	Ad valorem .....	15 p. c.	
Vermicelli .....	Reputed pound .....	0 0 2	
Vices and patent-saw vices (tools) .....		Free.	
Vinegar (in bottle) .....	6 reputed quarts .....	0 1 0	. 2433
Vinegar (in bottle) .....	12 reputed pints .....	0 1 0	. 2433
Vinegar (in wood) .....	Gallon .....	0 0 9	. 1825
Wadding (required in the making up of apparel, etc.) .....		Free.	
Wadding (tailors' trimmings) .....		Free.	
Washing powders .....	Pound .....	0 0 2	. 0405
Washing and scouring machines and machinery for manufacture of blankets and rugs (machines and machinery, not including boilers and engines) .....		Free.	
Washing and wringing machines, all kinds (machines and machinery, not including boilers and engines) .....		Free.	

## Import tariff—Continued.

Article.	Unit.	Rate of duty.	
		English currency.	United States equivalent.
Watches, clocks, and all parts thereof.....	Ad valorem.....	2 s. d.	
Weighing machines of all kinds (except platform weigh- bridges) and weights for same.....	do.....	15 p. c.	
Weighbridges, platform.....		Free.	
Whalebone.....		Free.	
Wheat.....	Bushel.....	0 0 4	\$0.0811
Wheel rims, bent.....		Free.	
Wheels and axles, steel.....		Free.	
Whip sockets (carriage and cart makers' material).....		Free.	
Whisky (excise).....	Proof gallon.....	0 12 0	2.92
Whisky.....	do.....	0 14 0	3.4066
Whiting.....	Ton.....	0 7 6	1.825
Willows (rattans, canes, and willows).....		Free.	
Window and plate glass.....	Ad valorem.....	15 p. c.	
Wine, sparkling.....	Gallon.....	0 10 0	2.4333
Wine, other kinds.....	do.....	0 6 0	1.46
Winnowing machines (agricultural implements and machines).....		Free.	
Wire-net making machines and machinery (machines and machinery, not including boilers and engines).....		Free.	
Wire, iron, plain, barbed, and galvanized.....		Free.	
Wire, heel.....		Free.	
Wire netting.....		Free.	
Wire, bottling.....		Free.	
Wire, steel.....		Free.	
Wooden hoops for casks.....		Free.	
Wooden backs for brushes.....		Free.	
Wood screws (tools).....		Free.	
Wood-workers' boring machines and machinery (ma- chines and machinery, not including boilers and engines).....		Free.	
Wool bagging.....		Free.	
Wool, Berlin and knitting (drapery and millinery).....	Ad valorem.....	15 p. c.	
Woolens (piece goods).....	do.....	15 p. c.	
Woolpacks.....		Free.	
Wool, unmanufactured.....		Free.	
Works of art, viz. paintings, engravings, and statuary.....		Free.	
Worsted, in hanks, coils, and reels (drapery, and mill- inery, etc.).....	Ad valorem.....	15 p. c.	
Writing paper (cut).....	Pound.....	0 0 2	.0405
Yarn grass, or grass rope, twisted.....		Free.	
Yarn, Russian, Italian, coir, jute, and hemp.....		Free.	
Yarvan evaporators (not including engines and boilers).....		Free.	
Zanella cloth, with border.....	Ad valorem.....	5 p. c.	
Zinc.....		Free.	

Articles and materials (as may from time to time be specified by the treasurer which are suited only for, and are to be used and applied solely in, the fabrication of goods within the colony, free. All decisions of the treasurer in reference to articles so admitted free to be published from time to time in the Government Gazette.

Upon all goods, wares, and merchandise imported into Queensland, other than those mentioned herein, for every £100 (\$186.65) of the value thereof, a duty of £25 (\$121.66).

## TASMANIA.

CUSTOMS REGULATIONS.<sup>1</sup>

*Ad valorem*.—In all cases where an ad valorem duty is imposed on any goods according to the true and real value of such goods, such value shall be understood to be the fair market value thereof in the principal markets of the country whence the same were last exported, including the value of any outside case, cask, or covering of any kind in which such goods are contained, and which will be a recognized article of commercial value for other purposes after it has ceased to be used as such case, cask, or covering as aforesaid.

<sup>1</sup>Printed copy transmitted under date of September 24, 1898, by Consul Webster, of Hobart, and corrected up to April, 1900, in the Bureau of Foreign Commerce.

Any trade discount appearing upon the face of any invoice to have been allowed to the importer of any goods shall not be considered as part of the value of such goods, but any other discount or allowance shall be deemed to be a portion of such value.

If the goods in any entry inward be liable to pay duty according to the value thereof, the importer or his agent shall produce to the collector the genuine invoice or other account of such goods received by such importer or his agent, and make a declaration in the form in the schedule (5); and the governor in council may from time to time alter the form of such declaration.

Every such declaration shall be subscribed by such importer or agent in the presence of the collector; and every person who makes any such declaration falsely shall be liable to a penalty not exceeding £50.

If any such declaration shall be made falsely by any person as the agent, clerk, or servant of the importer, such importer shall be liable to a penalty not exceeding £50; but nothing herein contained shall be held to exempt such agent, clerk, or servant from any penalty to which he may be personally liable in respect of such false declaration under this act.

The collector shall not be compellable to receive a declaration made by any person who shall appear to such collector to be under the age of 16 years.

The importer of any goods liable to pay duty according to the value thereof shall produce to the collector, upon making any entry inward of such goods, the original invoice thereof.

*Fraudulent entries.*—If any package entered for duty is found to contain goods not mentioned in the entry or invoice, or if any goods are found which do not correspond with the description thereof in the invoice, and such omission or noncorrespondence shall appear to the collector to have been made for the purpose of avoiding the payment of the duty or any part of the duty on such goods, or if it shall appear to the collector that in any invoice or entry any goods entered for ad valorem duty have been undervalued with such intent as aforesaid, or if the declaration made with regard to any such invoice or entry is willfully false in any particular, then in any of the cases aforesaid all the packages and goods included or pretended to be included, or which ought to have been included, in such invoice or entry shall be forfeited.

The provisions of this section shall extend to all goods entered, whether the duty shall be paid at the time of entry or eventually become payable if the goods be entered for the warehouse.

The collector may at any time require any importer to produce to him for inspection the shipper's statement showing the values of the shipment of goods shipped to such importer; and the collector may refuse to pass any entry for such goods until such shipper's statement is produced as aforesaid.

*Outside covering.*—The ordinary outside casing or covering of any goods, wares, or merchandise liable to a "specific duty," as set forth in schedule 2, or exempt from duty, as set forth in schedule 4, shall be exempt from duty under this act; but any outside or inside casing or covering which has a commercial value for other purposes after it has ceased to be used as such casing or covering shall be subject to duty under this act in the same manner and at the same rate as if such casing or covering had been imported into Tasmania without any such goods, wares, or merchandise being contained therein.

*Collector to seal invoice.*—The collector shall seal the invoice produced to him as hereinbefore mentioned with such seal as the treasurer may approve, and shall return such invoice so sealed to the importer or his agent; and it shall be lawful for any person who may purchase the goods mentioned in such invoice, and to whom the importer may have produced or exhibited any document purporting to be the invoice thereof, to demand from such importer or his agent the perusal of the sealed copy of such invoice; and if such importer or his agent shall refuse to allow the perusal of such sealed invoice, or to furnish a true copy thereof, he shall be liable to a penalty not exceeding £50.

*Undervalue.*—If, upon the examination of any goods entered for duty which are chargeable with duty upon the value thereof, it appears to the collector that such goods are not valued according to the true and real value thereof, as hereinbefore mentioned, or that they are properly chargeable with a higher rate or amount of duty than that to which they would be subject according to the value thereof, as described in the entry, it shall be lawful for the collector to detain the same, in which case he shall forthwith give notice in writing to the person entering the same of the detention of such goods and of the value thereof as estimated by such collector, by delivering such notice either personally or by post to such person, addressed to him at his place of abode as stated in his entry; and the collector shall, within fourteen days after the detention of such goods, determine either to deliver such goods on the entry of such person or to retain the same for the use of the Crown, in

which latter case he shall cause the value at which the goods were so entered, together with an addition of £5 per centum and the duties already paid on such entry, to be paid to the person entering the same in full satisfaction for such goods, or may permit such person on his application for that purpose to amend such entry at such value and on such terms as the collector may direct; and if the collector retain such goods he shall dispose of them by public auction for the benefit of the Crown, and if the proceeds arising therefrom in case of sale exceed the sums so paid, and all charges incurred by the collector, one moiety of such surplus shall be applied by the treasurer in such manner as the governor in council may approve, and the other moiety shall be accounted for, paid, and carried to account as duties of customs under the direction of the treasurer.

*Spirits and tobacco.*—If any goods hereinafter enumerated or described are imported or brought into Tasmania, then and in every such case such goods shall be forfeited and shall be destroyed or otherwise disposed of, as the treasurer may direct—

Spirits (not being perfumed or medicinal spirits), unless in ships of 50 tons burden at least, and in casks or other vessels capable of carrying liquids, each of such casks or other vessels being of the size or content of 14 gallons at least, and duly reported, or in glass bottles or stone bottles packed in casks or cases, and being really part of the cargo of the importing ship and duly reported;

Snuff or tobacco, cigars or cigarettes, unless in ships of 50 tons burden at least, and in whole and complete packages, each containing not less than 40 pounds net weight, and not containing any other goods, and unless into such ports as are or may be approved by the governor in council for the importation and warehousing of tobacco;

anything contained in the twenty-third, one hundred and twenty-fourth, and one hundred and twenty-fifth sections of the customs act to the contrary notwithstanding:

*Provided*, That any person may make entry inward of any tobacco, cigars, or cigarettes of not more than 5 pounds net weight for his private use, or 10 pounds as samples for the purpose of trade: *Provided always*, That such person declares before the collector or a justice of the peace that the tobacco, cigars, or cigarettes so entered as aforesaid are for the private use of the person importing the same, or as samples for the purpose of trade, anything contained in this act or in the customs act notwithstanding; and any person who willfully makes such declaration as aforesaid falsely shall be liable to a penalty of a sum not exceeding £50.

Any entry inward of liquor for home consumption, made pursuant to the law for the time being in force for the regulation of the customs in this colony, if made by any person not being the holder of a wholesale license or public-house license under "the licensing act, 1889," shall be valid and effectual if such entry is accompanied by a declaration made before the collector or a justice of the peace by the person importing the same that the liquor so entered is for the private use of such person, anything contained in the said act to the contrary notwithstanding; and any person who willfully makes any such declaration falsely shall be liable to a penalty not exceeding £50.

No such entry shall be made by any such person of any wines exceeding 1 pipe, or of any spirits exceeding 35 gallons, or of malt liquor exceeding 55 gallons.

Wines and malt liquors may be converted into vinegar in bond under such regulations as the governor may approve, and thereupon such wines or malt liquors shall be liable to the duty on vinegar only.

Notwithstanding anything contained in section 18 of the customs act, all spirits under proof according to Sykes's hydrometer shall be charged with duty as if the same were hydrometer proof.

*Goods in bonds.*—Previously to the issue of any certificate in respect to goods stored in any public bonded warehouse, the warehouse keeper shall cause the rate of rent payable for goods specified therein, and also the customs quantities of such goods, to be marked on the certificate thereof; and any person other than the proper officer of customs who shall erase or alter any such customs quantities so marked shall for every such offense be liable to a penalty not exceeding £100.

*Warehouse charges.*—All goods liable to pay duty according to the value thereof which shall be deposited or secured in any public bonded warehouse under the customs act shall be subject to a charge of sixpence upon the receipt of each package into such warehouse, and rent at the rate of twopence per week for every £25 or fractional part of £25 of the value of each package, anything contained in section 9 of the customs act and the schedule to the customs amendment act to the contrary notwithstanding.

The governor in council may from time to time make, alter, and revoke regulations for any of the purposes of this act, and any such regulations may prescribe penalties not exceeding £50 for the breach thereof. All such regulations shall be published in the Gazette, and shall take effect from the date named therein, and

after such date and publication shall have the force of law as if the same had been inserted in this act: *Provided*, That until any regulations made under the act shall come into force, the existing regulations made under any act hereby repealed shall continue and be of full force and effect.

*Import duties. a*

SPECIFIC DUTIES.

Articles.	Unit.	Rates of duty.	
		English currency.	United States equivalent.
		<i>s. d.</i>	
Acid, acetic, glacial acetic, and pyroligneous, imported in any quantity of not less than 1 ton at any one time by manufacturers to be used in their own factories, for each gallon containing not more than 33 per cent of absolute acid per gallon.		1 4	\$0.3244
And for each additional 1 per cent of acid per gallon.		0 0½	005
Acid, acetic, glacial acetic, and pyroligneous, for each gallon of any strength not exceeding 6 per cent of absolute acid.	Gallon	1 0	.2433
And for each additional 1 per cent of acid per gallon.		0 0½	.01
Acid, sulphuric, muriatic, and nitric, not elsewhere exempt.	Cwt	2 6	0083
Acid, tartaric and citric.	Pound	0 4	.0811
Almonds, shelled.	do	0 3	0008
Almonds, whole.	do	0 2	0405
Animals, live, not elsewhere specified, viz:			
Horses and foals	Head	40 0	9.733
Bulls, bullocks, steers, cows, heifers, and calves.	do	40 0	9.733
Sheep and lambs	do	2 0	.4887
Pigs.	do	2 6	.61
Arrowroot	Pound	0 1	0203
Bacon and hams.	do	0 2	0405
Barley, pearl and Scotch.	do	0 0½	.0101
Beef and mutton, salt or fresh, except in tins	do	0 1	0203
Biscuits—not being dog biscuits	do	0 2	.0405
Blue.	do	0 2	.0405
Bran, pollard, and sharps.	100 pounds.	0 10	.2028
Butter	Pound	0 2	.0405
Candied, bottled, and canned fruits.	do	0 3	0608
Candies	do	0 2	.0405
Carbonate of soda.	do	0 1	0203
Cement, mineral, including plaster of paris	Cwt	0 9	.1825
Cheese	Pound	0 2	.0405
Chicory	do	0 4	.0811
Cider and perry, in bottle	Gallon	1 6	.3650
Cider and perry, in wood	do	1 3	.3040
Coal, round	Ton	3 0	.7300
Coal, small, not elsewhere exempted.	do	2 0	.4886
Cocoa and chocolate.	Pound	0 4	.0811
Cocoa and chocolate, unsweetened, in block.	do	0 2	.0405
Coffee, raw or green.	do	0 2	.0405
Coffee, roasted or ground, burnt or granulated, or otherwise prepared, also essence.	do	0 4	.0811
Confectionery, including medicated confectionery.	do	0 2	.0405
Corn flour and maizena	do	0 1	0203
Flour, wheaten	100 pounds.	2 0	.4886
Fruits, dried	Pound	0 2	.0405
Fruits, fresh, except loos.	Bushel	1 0	.2433
Fruit trees	Each.	0 2	.0405
Galvanized corrugated iron	Ton	40 0	9.733
Ginger, dried, whole.	Pound	0 2	.0405
Ginger, ground or powdered	do	0 4	.0811
Glucose	Cwt	6 0	1.46
Glue.	Pound	0 1	0203
Grain and pulse of every description, unless imported for agricultural purposes.	100 pounds.	1 6	.37
Gunpowder, blasting	Pound	0 1	.0206
Gunpowder, sporting	do	0 6	.1217
Gunpowder, F, FF, FFF	do	0 1	0203
Honey.	do	0 2	.0405
Hops	do	0 3	0608
Jams, jellies, and preserves	do	0 2	.0405
Lead, milled, sheet, or pipe	Cwt.	2 6	0083
Lined	Pound	0 1	0203

*a* From the Board of Trade Journal, London, for December, 1898. Corrected to April, 1900. Duties reduced to United States equivalents in the Bureau of Foreign Commerce.

*Import duties—Continued.*

## SPECIFIC DUTIES—Continued.

Articles.	Unit.	Rate of duty.	
		English currency.	United States equivalent.
Linseed meal .....	Po nd	s. d. 0 1	\$0.0203
Liquorice .....	do	0 2	.0405
Macaroni and vermicelli .....	do	0 2	.0405
Malt .....	Bushel	1 0	.2433
Malt liquor, imported otherwise than in bottle .....	Gallon	1 0	.2433
Malt liquor, imported in bottle .....	do	1 6	.37
Mustard .....	Pound	0 2	.0405
Nails, iron, except screw nails .....	Cwt	2 6	.6083
Nuts, edible, except cocoanuts .....	Pound	0 2	.0405
Oatmeal .....	do	0 0½	.0101
Oil, crude, shale, or petroleum, imported solely for fuel purposes, or for the manufacture of gas, also Russoline .....	Gallon	0 3	.0608
Oil, kerosene and gasoline .....	do	0 6	.1217
Oil, lubricating, in bulk, of which the chief component is mineral .....	do	0 6	.1217
Oil, of all kinds, in bulk, not elsewhere specified, not being perfumed or medicinal oil .....	do	1 3	.3041
Onions .....	Cwt	1 0	.2433
Opium, or any extractive preparation thereof .....	Pound	20 0	4.8665
Paints of every description, not being artists' colors .....	do	0 0½	.0101
Pease, split .....	do	0 0½	.0101
Peel, candied .....	do	0 3	.0608
Pepper, whole .....	do	0 1	.0203
Pepper, ground, not being cayenne .....	do	0 2	.0405
Pickles, including chutney:			
Reputed quarts .....	Dozen	3 0	.73
Reputed pints .....	do	2 0	.4833
Reputed half-pints and smaller sizes .....	do	1 4	.3244
Pork, fresh, salted, or pickled .....	Pound	0 2	.0405
Potatoes .....	Cwt	0 6	.1207
Rice .....	Pound	0 1	.0203
Sago .....	do	0 1	.0203
Salt, in bulk .....	Cwt	1 6	.37
Sauces, including soy and catsups, in bottle:			
Reputed quarts .....	Dozen	4 0	.9733
Reputed pints .....	do	3 0	.73
Reputed half-pints .....	do	2 0	.4833
Reputed quarter-pints and smaller sizes .....	do	1 6	.37
Seeds, canary, hemp, and rape, unless imported for agricultural purposes .....	Pound	0 0½	.0101
Shot .....	do	0 1	.0203
Soap, fancy or perfumed .....	do	0 3	.0608
Soap, common or laundry, and other saponaceous compounds, not perfumed or fancy, for household purposes .....	do	0 1	.0203
Soda crystals .....	do	0 0½	.0101
Spices of all kinds, not ground or powdered .....	do	0 2	.0405
Spices of all kinds, ground or powdered .....	do	0 4	.0811
Spirits of tar and naphtha .....	Gallon	0 6	.1217
Spirits:			
On all kinds of spirits and strong waters imported, and not otherwise enumerated, of any strength not exceeding the strength of proof, and so in proportion for any greater strength than the strength of proof, ascertained by Sykes's hydrometer, calculated and charged for duty on quantity not being less than one thirty-second part of a gallon for spirits in case, and on quantity not being less than one-tenth part of a gallon for spirits in bulk .....	do	15 0	3.65
Cordials, liquors, bitters, sweetened or mixed with any article so that the degree of strength can not be ascertained by Sykes's hydrometer, calculated and charged for duty on quantity not being less than one thirty-second part of a gallon .....	do	15 0	3.65
Methylated, containing not less than 10 per cent of commercial wood spirit, and permanently unfitted for drinking purposes, calculated and charged for duty on quantity not being less than one-fifth part of a gallon .....	do	3 0	.73
Perfumed, perfumed waters, bay rum, and toilet vinegar .....	do	24 0	5.8348

## Import duties—Continued.

## SPECIFIC DUTIES—Continued.

Articles.	Unit.	Rate of duty.	
		English currency.	United States equivalent.
Spirituous compounds, essences, fluid extracts, sarsaparilla, tinctures, medicines, infusions, and toilet preparations, not otherwise enumerated, containing—		<i>s. d.</i>	
Not more than 25 per cent of proof spirit.....	Gallon.....	3 9	\$0.9125
Not more than 50 per cent of proof spirit.....	do.....	7 6	1.825
Not more than 75 per cent of proof spirit.....	do.....	11 3	2.7371
If containing more than 75 per cent of proof spirit.....	do.....	15 0	3.65
If containing spirit over proof, to be charged.....	Per proof gallon.....	15 0	3.65
Provided that when calculated at 20 per cent ad valorem the amount exceeds the sum of duty payable at the rate of 15s. per proof gallon, duty shall thereupon become chargeable at the rate of 20 per cent ad valorem.			
Starch.....	Pound.....	0 1	.0203
Sugar, crushed, ground, cube, loaf, tablet, icing, and castor.....	do.....	0 1	.0203
Sugar, all other kinds.....	Cwt.....	6 0	1.46
Tapioca.....	Pound.....	0 1	.0203
Tea.....	do.....	0 3	.0608
Timber, sawn, 3 inches or over, not elsewhere specified.....	100 superficial feet.....	1 6	.365
Timber, sawn, under 3 inches.....	do.....	2 6	.6083
Timber, planed, of every description, including tongued and grooved boards.....	do.....	5 0	1.2167
Timber in short lengths, suitable for making cases not exceeding 2 cubic feet in measurement.	Case.....	0 1½	.0304
Tobacco:			
Manufactured or unmanufactured, not elsewhere specified.....	Pound.....	3 0	.73
Cigars and cigarettes.....	do.....	7 0	1.7031
Snuff.....	do.....	7 0	1.7031
Treacle and molasses.....	Cwt.....	3 6	.8517
Turpentine.....	Gallon.....	1 0	.2433
Twine and cord of all kinds, not elsewhere specified.....	Pound.....	0 1	.0203
Varnishes and polishes, not elsewhere specified.....	Gallon.....	1 6	.365
Vinegar, other than aromatic and raspberry, for each gallon of any strength not exceeding 6 per cent of absolute acid.....	do.....	1 0	.2433
And for each additional 1 per cent of acid.....	do.....	0 0½	.0101
Whiting.....	Cwt.....	0 9	.1825
Wines of all kinds in wood, containing 40 per cent or less of spirits of the strength of proof.....	Gallon.....	6 0	1.46
Wines of all kinds, in bottles, except sparkling wines, containing 40 per cent or less of spirits of the strength of proof.....	do.....	8 0	1.9466
Wines, champagne, and all other sparkling wines, in bottles:			
Containing each not more than a quart, but more than a pint.....	Dozen.....	20 0	4.8665
Containing each not more than a pint, but more than one-half pint.....	do.....	10 0	2.4333
Containing each one-half pint or less.....	do.....	5 0	1.2167
Sparkling wines in bottles containing more than 1 quart each, shall pay, in addition to 20s. per dozen bottles, at the rate of 10s. per gallon on the quantity in excess of 1 quart per bottle, the quarts and pints in each case being imperial measure.			
All goods subject to duty at per 100 pounds, or per cwt., or per ton, to pay duty on net weight, and on fractional parts of a quarter of a 100 pounds, as if 25 pounds, or a quarter of a cwt. as if 28 pounds, and so in proportion.			
Goods sent to other places with the sanction of the proper officer of customs for repairs or renovation to pay on return the rate of duty on the cost of such repair or renovation, which shall be payable on the article so repaired or renovated.			
Unless otherwise provided, when duty is taken at per gallon, 6 reputed quart bottles, 12 reputed pint bottles, and 24 reputed half-pint bottles shall be held to contain 1 imperial gallon, unless found to contain liquid in actual excess of 1 imperial gallon.			
Any liquor imported under the name of wine, and containing more than 40 per cent of spirits of the strength of proof, shall be rated for duty as spirits.			



*Import duties—Continued.*

## AD VALOREM DUTIES.

Articles.	Per cent ad valorem.
Paper, uncut, being "news," in original wrappers as it leaves the mill, under declaration that it will be used exclusively in the production of registered newspapers in Tasmania.	5
Paper, uncut, not elsewhere specified, in sizes not being less than post, viz, 18½ by 14½ inches, without printing or ruling thereon, in original wrappers as it leaves the mill.	7½
Beef and mutton, in tins	10
Boilers to be used in connection with machinery	10
Copper tubing	10
Detonators, blasting gunpowder, in cartridges and fuse	10
Electric-light main cable, transformers connected therewith, and insulators for main cable.	10
Engine packing, including pump-butt leather, and asbestos boiler composition	10
Engines, engine fittings, and machinery of every description, not elsewhere specified.	10
Flock, cotton or woolen	10
Grapevines, and gooseberry, raspberry, and currant bushes; fruit plants; shade, lawn, and ornamental trees, shrubs, and plants, not elsewhere specified.	10
Grease, axle, and other solid lubricants, not elsewhere specified.	10
Iron or steel nuts, washers, and rivets; iron or steel bolts, with or without threads; nut and bolt blanks; rolled iron or steel channels; special sections; column sections; trough sections; bulb bars, and rolled iron or steel bridge plate.	10
Nitro compounds, and other explosives, not elsewhere specified.	10
Pipes, iron, not being made of galvanized iron, plain sheeting	10
Railway and tramway plant and material, consisting of locomotives, carriages, rails, fish-plates, turntables, points and crossings, bolts, spikes, fastenings, springs, wheels, and axles	10
Typewriters, and duplicators used in connection therewith	10
Valves for water mains.	10
All articles not enumerated in this schedule as subject to any other rate of duty, nor declared exempt from duty, and not being articles the importation whereof is prohibited, shall be subject to a duty of	20

## ARTICLES ADMITTED FREE OF DUTY.

Accouterments, arms, and musical instruments specially imported by or for any company of the Boys' Brigade; acid, carbolic and boracic; acid, sulphuric, rendered unfit for other purpose than the manufacture of artificial manures; acid, sulphuric, for mining purposes only, or for the manufacture of aerated waters; action work and keys, in frame or otherwise, for the manufacture of organs, harmoniums, and pianos, organ pipes, and stop knobs; agricultural, horticultural, and dairying machinery, and any parts thereof, also implements and tools; alum, in bulk, underground; ambergris; animals, live, not elsewhere specified; animals, live, viz, horses, cattle, sheep, and swine, imported specially for breeding purposes, provided that no such animal shall be admitted free unless pure bred of a recognized breed, and so certified by the government stock department or other recognized authority of the country whence imported; animals brought into Tasmania temporarily, and for a period not exceeding three months, for the purpose of exhibition or of competition for prizes offered by any agricultural or other association (but a bond shall be first given, in such amount as the collector may direct, with the condition that the full duty to which such animals would otherwise be liable shall be paid in case of their sale in Tasmania, or if not exported within the time specified in such bond); anato liquid or solid, and rennet; antimony ingots; antitoxin; apiary furniture and appliances; arsenic, crude; articles given or awarded persons resident in the colony as a prize, reward, or trophy at any public exhibition or competition held in any country other than Tasmania; articles given or devised for the enrichment or benefit of public places; articles reintroduced into the colony on proof to the collector, and under such condition as the minister may prescribe, provided that such articles were originally admitted for home use under the provisions of the law in force for the time being; articles in a crude state used for tanning, not elsewhere specified; asbestos, unmanufactured; artificial limbs; ash, hickory, lignum-vita, and lancewood timber, unworked; atlases, charts, and maps.

Bagging, jute, canvas, forral, calico, dowlas, hessian, cut up under supervision of an officer of customs in sizes not exceeding 47 by 36 inches, for making flour and other bags; bags, bottles, cases, casks, crates, sheep cages, and other packages, empty, on proof to the collector that they have been used in the export of Tasmanian produce; bags, gunny, bran, chaff, ore, and corn sacks; bags, four, second-hand, imported for the purpose of packing manure; ballast; Balide deals, American red pine, American clear or sugar pine, 3 inches and over; banners and regalia, specially imported by and for the use of Masonic bodies and friendly societies; bass and broom corn, bristles, kitool, hair, fiber, whisk, brush, and broom heads, unfitted, and brushmakers' wire; bees; bells, specially imported for the use of churches; boards, mill, straw, paste, and card, uncut, not otherwise manufactured; bones, crude; bookbinding and ruling machines, and materials, viz, cloth, leather, thread, head bands, webbing, end papers, tacketing gut, marbling colors, marble paper, blue paste for ruling ink, staple presses, wire staples, staple sticks; books, printed, including music, hymn books, and music tutors; boot elastic; boiler plates, unflanged end plates for boilers, boiler tubes unflanged, expansion rings and furnace flues of iron or steel; borax in bulk; bottle envelopes of straw; bottles, empty, plain glass, not being cut or ground; Braille or moon types, Braille frames, arithmetic slates, Braille books, paper, and boss maps used by the blind; brass, scrap or ingot, and brass in bars, sheets, or plates, not perforated or otherwise manufactured; brewers' isinglass; bulbs; bungs.

Card clothing for woolen mills; cardboard packets for dried fruit and vegetables; carriages, bicycles, tricycles, and other articles not otherwise provided for, brought into Tasmania temporarily by visitors for their personal use only, when approved by the minister, and under such regulations as he may prescribe; cabinetmakers' and upholsterers' materials, viz, French polish, sofa and chair springs and webbing, Venetian blind tape and webbing, pulleys, check actions, haircloth, curled hair, and castors; cane and bamboo, unmanufactured; canvas, navy; carbon, bi-sulphide; carriage-makers' material, viz, carriage, cart, and buggy shafts, poles, spokes, hubs, navies, and fellos in the rough, arms, axles, and springs, metal ware, plated and mixed, being door handles, locks, shaft tips, stump

and finger joints and slot irons, rim bands and all ironwork, wrought and cast, used in carriage building; chalk, in the lump; clay, fire, lumps, and pipe, unmanufactured; clocks, specially imported for the use of churches; cloth, cuttings, clippings, and scraps of, for manufacturing cloth; coin of the realm; coir and cocoa fiber, not otherwise manufactured; coke; communion plate, when imported for the use of churches; copper, sulphate of; copperas; copper, rod, bar, sheet, plate, and sheathing, not perforated or otherwise manufactured, copper and yellow metal ingots, nails, rivets, and burrs; corks, cut, and cork unmanufactured, and capsules; cotton, waste, wick, and candle; cyanide of potassium.

Dextrine; diving dresses; dyewoods and dyestuffs for manufacturing purposes only.

Eggs, on proof to the collector that such are imported solely for the purpose of producing a pure breed of poultry stock; emery cloth and paper, sand and glass paper, fruit paper, and granulated flint for saw belts; evaporating ovens, designed solely for drying fruit.

Felt sheathing; fencing wire, droppers, standards, winders, and wire fencing staples; fire-extinguishing appliances imported by or for fire-brigade boards; fish, fresh; flax, unmanufactured.

Galvanized iron, in plain sheet; gems, uncut and unmounted; globes, geographical, topographical, and astronomical; gold, in bar, sheet, or dust; granite, in rough block; grease, rough, the refuse of animal fat; grease, hand stuffing or dubbing, to be exclusively used in the preparation of leather; grindery, and all articles to be exclusively used in bootmaking, not including leather or boot linings.

Hair, unmanufactured; haircloth, for hop kilns; handles, scythes and axe; harmoniums and organs, specially imported for and to be used only in churches; harvest yarn, binder twine, rope yarn, and wire for pressing; hatters' material, viz, leather cap peaks and straps, and cap stiffeners, hat buckles, lining, not silk, silk plush, felt hoods, shellac, galloons, calico, scale boards for hat boxes, and hatters' ribbons, when cut into lengths not exceeding 34 inches, before importation, to be used solely for fabrication of hats and caps in the colony; hellebore, crude; hemp and jute, unmanufactured; hides and skins, raw and unmanufactured.

Ink, printing; iron and iron wire, tinned and coppered; iron and steel, rod, bar, sheet, hoop, plate, pig, angle, M, and T, not perforated or otherwise manufactured; iron, scrap, being waste or refuse wrought iron or steel; ivory black, lampblack, and vegetable black; Ivory, unmanufactured.

Jars, empty, viz, jam, fruit, and preserving.

Kapok; kerosene slush; kreosote, crude.

Lard; lead, pig or scrap; leather, viz, Levants or imitations thereof, glacé kid or imitations thereof, patent calf, calf kid, mock kid, glove hide, glove kid, colored roans, skyvers, or split roans, giraffe roans, or colored Persians, enameled hide, wash leather, rough-tanned split, and rough-tanned calf, not otherwise manufactured; leeches; lime, carbolate, and chloride; logwood; London purple.

Machines, sewing and knitting, and machinery for woolen and boot manufactures; machinery and stills to be used solely in manufacturing or distilling from "dysodile" magazines, reviews, and pamphlets, not essentially advertising matter; menures; manufactures from products of Tasmanian dysodile; marble, in rough block; material and fittings to be used in the manufacture of basket ware, wicker ware, and perambulators, viz, perambulator wheels, axles, springs, handles, hood frames, hood rods, bentwood top, leather-headed nails, body straps, rubber rims, or tires for perambulator wheels, pitch cement for fastening same, caps, bolts, nuts, and screws for same; material and fittings to be used in the manufacture of traveling bags and trunks, viz, bag frames, mountings, lock plate for locks, bag handles, dees, strap slides, trunk fittings, locks, clips, and lock clips, bellows nails, portmanteau lock clamps, brass and nickel roller, and other buckles, iron frames, wood laths for portmanteau frames; medals and certificates awarded persons resident in the colony by the Royal Humane Society, or any similar institution; memorial windows for use of churches; menageries, horses, cattle, carriages, and harness, and all paraphernalia connected with bona fide traveling shows, theatrical scenery and effects arriving before or after any company, to be used solely for the purpose of public exhibition or entertainment under conditions prescribed by the collector; molasses, raw, rendered unfit for human consumption; molding sand; molding starch and molding glue, confectioners'; Muntz and babbitt metal, not perforated or worked; music, printed, bound, or in sheets, not elsewhere specified.

Nickel, in bars; newspapers.

Okum and junk; oil, batching to be used in the manufacture of woolsens; oil, refuse shale, imported to be used in brickmaking; oil cake and cocoanut cake and similar compounds, imported as food for cattle; oil, cocoanut and palm, unrefined; oil, cod, cod, whale, seal, and penguin oil, for tanning purposes; oil, direct from whale fisheries; oil, to be exclusively used in the preparation of leather, viz, carriages, sole leather, rough leather, finishing and kid oils; ores of metal of all kinds.

Paintings, etchings, engravings, and photographs; paper for fruit wrapping, not exceeding 10 by 10 inches; paper, vegetable parchment, and imitation vegetable parchment to be used exclusively for packing and wrapping butter; paraffin wax and mineral wax; Paris green, dry; passengers' baggage and effects, including only wearing apparel and other personal effects that have been worn and are in use by persons arriving in the colony, implements, instruments, and tools of trade, occupation, or employment, that have been in the actual use of bona fide immigrants, such articles not being intended for any other person or persons, or for sale; household and other effects, except carriages and plate, which have been in use six months prior to embarkation by the persons or families bringing them to the colony, and not intended for any other person or persons, or for sale, also cabin furnishings belonging to such persons; personal and household effects, not being merchandise, of British subjects dying abroad, but domiciled in Tasmania; personal effects, the property of a deceased relative, formerly a resident of Tasmania; peel, green, preserved in brine; phosphor-bronze and bronze in blocks, bars, and sheets, not perforated or otherwise manufactured; phosphorus; pitch; plumbago; post-office packages, if the duty upon the articles contained therein does not exceed 1 shilling; potash and pearl-ash, crude and caustic potash, in bulk; pottery materials, viz, litharge, China clay, Cornish stonefeldspar, manganese, oxide of cobalt; preservitas and similar preservatives, to be used in the preservation of fruit and dairy produce, in a fresh condition, not elsewhere specified; printing machines, printing presses and material; produce of Tasmania, on proof to the collector and under such declaration as he may prescribe; pyralicide.

Quicksilver.

Rabbit traps, phosphorisers, or any machine to be used exclusively for destroying rabbits; rattans, split or unsplit, plaited straw and rushes, and plaited matting for basket and wicker ware; resin; rope, cordage and wire rope.

Sacred vessels imported for use in churches only; saddlers' materials, except bits and stirrup irons, viz, saddletrees, collar check, and the same article plain, straining, sureingle, brace girth, and roller webs, hogskins, and patent wicker leather, and ironmongery, legging springs, and buckles exclusively used by saddlers; salt, rendered unfit for human consumption, and rock salt; seedling stock, scions, and grafts, for grafting fruit trees; seeds, agricultural, pastoral, and garden, in quantities not less than 28 pounds; scale boards, sheep dip; shellac, sandarac, and mastic; silver, scrap; silver, ingot, sheet, or bar, not otherwise manufactured; slates, school, and slate pencils; soda, ash, caustic, and silicate in bulk; solder and soldering fluid; specimens of natural history, when imported as objects of

science and not for sale; specimens of philately; spun yarn of hemp, jute, or flax; statuary; stearine; stone, in rough block stones, mill, grind, oil, and whet; siphon bottles for aerated waters, not being seltzogenes; suet and tallow; sulphur; sumac; surgical instruments.

Tannin and tannin extracts; tar; teasels; terra japonica; ties of iron or steel, cut to length, punched or not punched, with or without buckles or keys, for baling wool or hops; timber in log; tin and tin plates, unmanufactured; tinfoil; tobacco, for sheepwash, or for insecticide, after being rendered unfit for human consumption to the satisfaction of the collector; tools of trade, hand or machine, for all purposes, not being machinery; toxa, and all other poisons for the destruction of rabbits; tree nails; trees and shrubs, ornamental for public purposes; turmeric, in bulk; twine, sewing, reaming, of hemp or flax; typewriters; tablets with movable fixtures, and musical instruments when imported by or for the use of schools for the blind, and being and remaining the sole property of the governing bodies of the said schools, and not of private individuals, the above particulars to be verified by special declaration on each entry when presented.

Ultramarine blue; umbrella makers' materials, viz. sticks, runners, notches, caps, ferrules, cups, ribs, stretchers, tips, and rings.

Vaccine and ivory vaccine points; valonia; veneer wood; vestments imported for use in divine service only.

Washers for patent bottles and siphons; wax, bottling; whalebone and whale fins from whale fisheries; whaling implements and whaling gear; wire, iron or steel, of numbers 13 and 14 gauge, flattened and corrugated, used in connection with the machine known as the wire grip and champion nailing machine for the manufacture of boots, shoes, and leather belting; wire netting and woven iron wire; wire, bottling; wire (iron), binding, of Nos. 14, 15, and 16 gauge; wire, steel, Bessemer soft-drawn spring, of Nos. 10, 12, and 13 gauge, respectively, and steel wire, tinned, of Nos. 11, 12, 20, 21, and 22 gauge, respectively, to be used in the manufacture of wire mattresses; works of art, all for public institutions; wool, unmanufactured; woolpacks.

Yarns, worsted knitting, not being wool yarns.

Zinc, salts of, and zinc shavings and discs; zinc in blocks and sheets, not perforated or otherwise manufactured.

## VICTORIA.

I have the honor to acknowledge the receipt of the Department's circular dated July 29 last, and, in reply thereto, to transmit by separate post copies, as per the accompanying list, of all acts relating to or administered by the customs department of this colony (Victoria) and of the regulations thereunder.

JOHN P. BRAY,  
*Consul-General.*

MELBOURNE, *October 20, 1897.*<sup>1</sup>

[Inclosures in Consul-General Bray's dispatch.]

Of the following-mentioned inclosures there are printed herewith: The import tariff and four supplementary departmental tariff decisions, the export tariff, excise duties, and the Melbourne wharfage charges. The other inclosures are filed, for future reference, in the Bureau of Foreign Commerce.

Customs act 1896.

Customs act 1890.

Regulations:

Manufacture and treatment of certain goods in bond.

Border.

Transmission of stock or carcasses thereof, etc.

Transmission of goods via N. S. Wales for reintroduction.

Transmission of goods under bond or for drawback.

Importation of sheep for boiling down.

Importation of goods temporarily.

Admission into Victoria of goods temporarily removed therefrom.

Removal of wheat across border to be ground.

Removal of goods under bond from one warehousing port to another warehousing port.

Removal of goods from one warehouse to another.

Minimum quantities of goods deliverable from the warehouse.

Rent payable for goods deposited in the Queen's warehouse.

Conditions relating to appointment of private bonded warehouses.

Regulations:

Exportation and reintroduction of samples of merchandise.

Transshipment of goods, etc.

Drawback and amendments.

<sup>1</sup> Corrected up to April, 1900.

Conditions relating to appointment of private bonded warehouses—Continued.

Regulations—Continued.

Export entries and amendments.

Genuine invoices.

Undervaluation of goods for ad valorem duty.

Detention of goods.

Shipment of ship's stores.

Material for coloring mineral oil, refined.

Charges by licensed gaugers.

Tariff.

Tariff decisions.

Tariff decisions, supplements.

Wharfage rates.

Form of declaration.

Customs and excise duties, act 1895.

Customs and excise duties, act 1890.

Regulations:

Sale of tobacco, cigars, and snuff.

Distillation.

Rebates of duty upon sugar and glucose.

Spirits of wine for medicinal, etc., purposes.

Allowance for waste in manufacture of cigars.

Admission of cotton blankets free of duty.

Samples allowed free of duty.

Warehousing, etc., of spirits.

Marine act 1890.

Regulations:

Marine board, act 1887.

Meetings of marine board.

Preventing collisions at sea.

Marking of load lines on ships.

Ports in Victoria.

Examination of masters and mates.

Licensing of boats and boatmen and equipment of boats.

Pilots and pilotage, pilotage rates and addition.

Management of dock and dock dues.

Carriage of animals by sea.

Melbourne harbor trust, act 1890.

Regulations and amendments.

Explosives, act 1890.

List of authorized explosives with additions.

Regulations and orders and addition.

Regulations, general, for powder magazines, and addition.

Regulations, Rackarock.

Beer duty, act 1892.

Regulations.

Trade-marks, act 1890.

Regulations.

Importation of grapevine cuttings and grapes prohibited.

Importation of certain trees and plants prohibited.

Regulations relating to export bonuses.

*Import tariff. a*

No.	Articles.	Rate of duty.
	<b>Acids:</b>	
1	Acetic, containing not more than 30 per cent acidity .....	3d. (6.08 cents) per pint or pound.
	Acetic, for every extra 10 per cent or part of 10 per cent above 30 per cent.	1d. (2.02 cents) per pint or pound.
2	Muriatic, nitric .....	5s. (\$1.2166) per cwt.
3	Sulphuric .....	1s. (24 33 cents) per cwt.
	<b>Advertising matter (when framed; see Stationery):</b>	
	Advertisements, lithographed .....	35 per cent ad valorem.
	Advertisements, printed .....	Do.
	Posters of all kinds .....	Do.
	Advertising matter, printed or lithographed, or any printed plates, lithographs, pictures, cards, calendars, almanacs, or matter of a similar description used or designed for use for advertising purposes. (See Paper.)	4d. (8.11 cents) per pound.

*a* Reduced to United States equivalents in the Bureau of Foreign Commerce.

*Import tariff—Continued.*

No.	Articles.	Rate of duty.
3	Aerated or mineral waters.....	10 per cent ad valorem.
	Aerated water bottles, empty.....	6d. (12.17 cents) per cubic foot. <i>a</i>
	Agricultural, horticultural, and viticultural implements (except reapers and binders, free).	15 per cent ad valorem.
4	Agricultural implements, known as reapers and binders.....	Free.
	Albums of all sorts.....	20 per cent ad valorem.
	Alcohol. (See Spirits.)	
5	Ale, porter, spruce, and other beer (except lager), cider, and perry, in bottles, per gallon, or for 6 reputed quart bottles, or for 12 reputed pint bottles.	1s. 3d. (30.41 cents).
6	Lager beer, bottled, per gallon, or for 6 reputed quart bottles, or for 12 reputed pint bottles.	1s. 6d. (36.50 cents).
7	Ale, porter, spruce, lager, and other beer, cider, and perry, not otherwise enumerated.	10d. (20.28 cents) per gallon.
	Almanacs, paper, used or designed for use for advertising purposes.	4d. (8.11 cents) per pound.
8	Almonds.....	2d. (4.05 cents) per pint or pound. <i>b</i>
	Ammonia:	
	Carbonate of.....	2d. (4.05 cents) per pint or pound.
	Liquid.....	Free.
	Anchors (metal).....	Do.
	Animal charcoal (ground).....	Do.
	Animals, live:	
9	Bulls, bullocks, steers, cows, heifers, and calves.....	£1 10s. (\$7.30) per head.
10	Sheep and lambs.....	2s. (48.66 cents) per head.
11	Pigs.....	10s. (\$2.433) per head.
12	Horses.....	Free.
13	Animals, live, being horned cattle, not exceeding 10 in number, which for the previous six months have formed portion of the bona fide working stock of any person coming across the border into Victoria to settle on the lands of this colony.	Do.
	Antifriction grease:	
	In tins.....	£4 (\$19.466) per ton.
	Not otherwise enumerated.....	£3 (\$14.70) per ton.
	Anvils (metal).....	Free.
14	Apparel, articles of, being wholly or partly made up from materials containing wool, the duty on which is 30 per cent ad valorem, and on and after January 1, 1897, 25 per cent ad valorem on importation under this schedule or from silk.	40 per cent ad valorem, and on and after January 1, 1897, 35 per cent ad valorem.
15	Apparel and articles of attire not otherwise enumerated, whether wholly or partly made up.	35 per cent ad valorem.
16	Corsets.....	15 per cent ad valorem.
17	Apparel, being diving dresses, including the boots, gloves, and helmets for such dresses.	Free.
	Apples, custard (green).....	Do.
	Apples, papaw (green).....	Do.
18	Appliances or instruments, surgical.....	Free. <i>c</i>
	Arc lamps without globes (electric fittings).....	Free.
	Architraves and moldings of all sorts (except picture-frame moldings), wholly or partly prepared, under 3 inches in width.	4s. (97.32 cents) per 100 linear feet.
	Architraves and moldings of all sorts (except picture-frame moldings), wholly or partly prepared, 3 inches and over in width.	7s. (\$1.70) per 100 linear feet.
19	Arrowroot.....	2d. (4.05 cents) per pint or pound. <i>c</i>
20	Art, works of.....	Free.
	Articles made up of leather (see Leather ware).....	30 per cent ad valorem.
	Articles, minor, of mixed or undescribed materials used in the manufacture of any dutiable article.	Free. <i>d</i>
	Articles of apparel, being wholly or partly made up from materials containing wool, the duty on which is 30 per cent ad valorem, and on and after January 1, 1897, 25 per cent ad valorem, on importation under this schedule, or from silk.	40 per cent ad valorem, and on and after January 1, 1897, 35 per cent ad valorem.
	Articles of attire, not otherwise enumerated, whether wholly or partly made up.	35 per cent ad valorem.
	Artificial flowers.....	Free.
	Artists' brushes.....	Do.
	Artists' colors.....	Do.
	Ash oars.....	Do.
	Asphaltum, Egyptian and Assyrian.....	Do.
	Asphaltum, Swedish.....	Do.
21	Asphyxiators for rabbit killing.....	Do.

*a* Including packing (measuring outside the package as imported).

*b* Per pint or pound or reputed package of that quantity or weight, and so in proportion for any such reputed quantity or weight.

*c* Provided that such surgical appliances or instruments are enumerated in any order of the commissioner of trade and customs published in the Government Gazette.

*d* Provided that such minor articles are enumerated in any order of the commissioner and published in the Government Gazette.

**Import tariff—Continued.**

No.	Articles.	Rate of duty.
21	Astrakhans—woolen manufactures or manufactures containing wool, being piece goods, and all portions of piece goods not made up. Automatic resistors (electric fittings)..... Axes (cutlery) ..... Axle clips and spring clips (metal) Axeles:	15 per cent ad valorem.  Free. Do. Do.  25 per cent ad valorem.
22	Common dray, with linchpins Common nut, and others not enumerated— Up to 1½-inch diameter, inclusive .....	   1s. (24.33 cents) per arm.
23	Above 1½-inch diameter .....	1s. 6d. (36.50 cents) per arm.
24	Mail patent, up to 1½-inch diameter, inclusive .....	2s. 6d. (61 cents) per arm.
25	Mail patent, above 1½-inch diameter .....	4s. (97.33 cents) per arm.
26	Other patent, or known as patent .....	Do.
27	Axles for bicycles, tricycles, and similar vehicles, not being brazed or joined with any other part. Back fork ends or lugs for bicycles, tricycles, and similar vehicles, not being brazed or joined with any other part.	Free. Free.
28	Bacon .....	2d. (4.05 cents) per pound.
29	Baggage, passengers', being cabin furniture and personal luggage.	Free.
30	Bags and sacks, wholly or partly made, the capacity of which is less than 3 bushels.	6d. (12.17 cents) per dozen.
31	Bags and sacks, being gunnies and sugar mats .....	Free.
32	Bags, carpenters' .....	Do.
	Fancy, hand, reticules, or traveling, including the articles belonging thereto (if any). Paper .....	25 per cent ad valorem.  10s. (\$2.433) per cwt.
	Woolpacks .....	Free.
	Bakers' C. C. (earthenware) .....	8d. (16.22 cents) per cubic foot. &
	Baking powders .....	20 per cent ad valorem.
	Balances, spring, to weigh up to 3 cwt. (metal) .....	Free.
	Ball heads and lugs for bicycles, tricycles, and similar vehicles, not being brazed or joined with any other part.	Do.
	Balls, billiard, in the rough .....	Do.
	Balls, steel, for bicycles, tricycles, and similar vehicles, not being brazed or joined with any other part.	Do.
	Bananas, green .....	Do.
	Bands, curtain (metal) .....	Do.
	Bands, malleable rim (metal) .....	Do.
	Bar (metal), not machined and in the rough .....	Do.
	Barbed wire .....	23 (\$14.60) per ton.
	Barley .....	3s. (73 cents) per cental.
	Barley, pearl and Scotch .....	7s. 6d. (\$1.825) per cental.
	Barouches (including second-hand)	240 (\$194.66) each.
	Bars, fire (castings) .....	23 (\$14.60) per ton.
	Bars and shafts (parts of carriages) .....	10d. (16.22 cents) per set.
	Batteries, storage (electric fittings) .....	Free.
	Beans .....	2s. 11d. (70.97 cents) per cental.
	Bearing brackets for bicycles, tricycles, and similar vehicles, not brazed or joined with any other part.	Free.
	Beef .....	7s. (\$1.70) per 100 pounds.
	Beehives (wooden) .....	25 per cent ad valorem.
	Beer (except lager) in bottles, per gallon, or for 6 reputed quart bottles, or for 12 reputed pint bottles.	1s. 3d. (30.31 cents).
	Beer, lager, bottled, per gallon, or for 6 reputed quart bottles, or for 12 reputed pint bottles.	1s. 6d. (36.49 cents).
	Beer, not otherwise enumerated .....	10d. (20.22 cents) per gallon.
	Bell fittings (metal) .....	Free.
	Bells, 6 inches and under (metal) .....	Do.
	Bells, cycle .....	Do.
	Bellows (wooden) .....	25 per cent ad valorem.
33	Bellows for air beds .....	Free.
34	Belt (machine), leather .....	35 per cent ad valorem.
35	Bench screws .....	Free.
	Bicycles, tricycles, and similar vehicles (including second-hand).	10 per cent ad valorem.
	Bicycles, tricycles, and similar vehicles—the following finished component parts of bicycles, tricycles, and similar vehicle, such parts not being brazed or joined together, such parts being bearing brackets, chain wheels and axles, cranks, steel balls, ball heads and lugs, seat lugs, back fork ends or lugs, brazed or solid drawn fork sides, nipples, pedals, stampings of all parts of cycles in the rough or partially finished, steel rims for pneumatic or other tires, steel spokes, handle ends, all rubber goods exclusively used in the manufacture of cycles and cycle tires, all fittings and parts used in the manufacture of pneumatic tires, cycle lamps, and bells.	Free.

**a Including packing (measuring outside the package as imported)**

*Import tariff—Continued.*

No.	Articles.	Rate of duty.
35	Bill files and letter clips .....	35 per cent ad valorem.
	Billheads .....	Do.
	Billiard balls in the rough .....	Free.
	Bird-seed boxes and cups (glassware), when cut, embossed, engraved, etched, frosted, ground, or sand-blasted.	2s. 6d. (61 cents) per cubic foot. <sup>a</sup>
	Bird-seed boxes and cups (glassware), when not cut, embossed, engraved, etched, frosted, ground, or sandblasted.	1s. (24.33 cents) per cubic foot. <sup>a</sup>
36	Biscuits .....	1d. (2.02 cents) per pound.
	Bits (for harness), metal .....	Free.
37	Bitumen, bone pitch, Egyptian and Assyrian asphaltum, sweated or prepared pitch, Swedish asphaltum, Stockholm pitch.	Do.
38	Blacking, including burnishing ink, dressing, harness polishing, and paste.	25 per cent ad valorem.
39	Black lead and polishes made of plumbago, in packages of less than 2 pounds' weight.	20 per cent ad valorem.
	Blacksmiths' tongs (metal) .....	30 per cent ad valorem.
40	Blankets, cotton .....	25 per cent ad valorem.
41	Blankets, cotton, each blanket being legibly and indelibly branded with the words "All cotton," in accordance with regulations to be made by the commissioner of trade and customs.	Free.
	Blankets, printers' .....	Do.
	Blankets and blanketing, being woollen manufactures or manufactures containing wool, not otherwise enumerated.	25 per cent ad valorem.
	Blankets, being woollen manufactures or manufactures containing wool, gray or colored, but not of white body.	15 per cent ad valorem.
	Blankets, being woollen manufactures or manufactures containing wool, of which the invoice value is 1s. per pound or under.	Do.
	Blasting powder, common .....	Free.
	Blocks, sketch (see Stationery) .....	35 per cent ad valorem.
	Blocks and types, printers' (metal) .....	Free.
	Blotters .....	35 per cent ad valorem.
	Blotting cases .....	Do.
	Blotting pads .....	Do.
	Blowers for ventilating mines (metal) .....	Free.
42	Blue .....	2d. (4.05 cents) per pound.
	Boards, flooring, lining, weather, and shelving, dressed or planed.	1s. 6d. (36.50 cents) per 100 superficial feet.
	Bodies, carriage, in the white .....	£4 (\$19.468) each.
	Boilers, oval (hollow ware, iron) .....	Free.
	Boiled fruit, or partly boiled, or pulp.	3d. (6.08 cents) per pound.
	Bolts, carriage, three-eighths inch in diameter and under and 4 inches in length and under.	Free.
	Bolts, king (metal) .....	Do.
	Bolts, roller (metal) .....	Do.
	Bone pitch .....	Do.
	Bonnet shapes .....	1s. (24.33 cents) per dozen.
	Bonnets, not otherwise enumerated (see Hats) .....	25 per cent ad valorem.
	Bookbinders' materials, viz:	
	Fillets—line .....	10 per cent ad valorem.
	Rolls, ornamental .....	Do.
	Holders, type .....	Do.
	Books—account, betting, check, copy, dairy, drawing, exercise, guard, letter, music, memorandum, pocket, receipt, sketch.	35 per cent ad valorem.
	Bootmaking, machine tools used in .....	20 per cent ad valorem.
	Boots and shoes (English sizes of 1888 to be the standard) viz:	
43	Men's, No. 6 and upward .....	£3 (\$14.60) per dozen pairs.
44	Youths', Nos. 2-5 .....	£2 2s. (\$10.216) per dozen pairs.
45	Boys', Nos. 7-1 .....	£1 10s. (\$7.30) per dozen pairs.
46	Women's, No. 3 and upward .....	£2 5s. (\$12.146) per dozen pairs.
47	Girls', Nos. 11-2 .....	£1 16s. (\$8.76) per dozen pairs.
48	Girls', Nos. 7-10 .....	£1 4s. (\$5.84) per dozen pairs.
49	Children's, Nos. 4-6, and slippers .....	8s. 6d. (\$2.07) per dozen pairs.
50	With uppers of lasting or of other material not being leather, with or without leather toe caps, but not goloshes or ramped with leather.	£1 10s. (\$7.30) per dozen pairs.
51	Slippers, Nos. 7-2 .....	12s. (\$2.92) per dozen pairs.
52	Slippers, not otherwise mentioned .....	18s. (\$4.40) per dozen pairs.
	Slippers of straw only .....	Free.
53	Shoes, spiked .....	12s. (\$2.92) per dozen pairs.
54	Goloshes or overshoes .....	4s. (97.33 cents) per dozen pairs.
55	Shoes of India rubber .....	12s. (\$2.92) per dozen pairs.

<sup>a</sup> Including packing (measuring outside the package as imported).

*Import tariff—Continued.*

No.	Articles.	Rate of duty.
	Boots and shoes (English sizes of 1888-to be the standard) viz:—Continued.	
56	Shoes known as "sand" shoes, "gymnastic" shoes, "Pimsole," and "Douglas" shoes, being shoes with uppers of canvas or canvas combined with leather, and having soles of india rubber vulcanized to the upper, all sizes.	6s. (\$1.46) per dozen pairs.
57	Shoes, girls', sizes 7 to 2, instep-strap slippers to be charged the same duty as ankle-strap slippers.	
	Boot and shoe uppers, viz:	
	Leather—	
58	Closed, men's .....	£1 4s. (\$5.84) per dozen pairs.
59	Closed, women's and children's .....	15s. (\$4.38) per dozen pairs.
60	Wellington fronts and grafts .....	6s. (\$1.46) per dozen pairs.
61	Cashmere, lasting or stuff .....	3s. (73 cents) per dozen pairs.
62	Boots and shoes, being children's Nos. 0-3, and slippers of straw only, and gum and india-rubber boots.	Free.
	Boots forming part of diving dresses .....	Do.
	Boston chaises (including secondhand), two-wheeled vehicles, on springs or thorough-braces.	£6 (\$29.20) each.
63	Bottles, glass or stone, containing a reputed quart or any less quantity of spirits (not perfumed), wine, ale, porter, or other beer, and bottles containing aerated or mineral waters.	6d. (12.17 cents) per dozen.
64	Bottles of all kinds, containing an imperial quart or any less quantity of liquid or other substance, not otherwise enumerated.	3d. (6.08 cents) per dozen.
65	Bottles of all kinds, containing one fluid dram or less of liquid or other substance.	Free.
	Bottles (except for aerated waters) and flasks, when cut, embossed, engraved, etched, frosted, ground, or sand blasted.	2s. 6d. (61 cents) per cubic foot. a
	Bottles (except for aerated waters) and flasks, when not cut, embossed, engraved, etched, frosted, ground, or sand blasted.	1s. (24.33 cents) per cubic foot. a
	Bottles for aerated waters .....	6d. (12.17 cents) per cubic foot. a
	Bottles, siphon, for aerated waters .....	Free.
	Bottles, ink .....	35 per cent ad valorem.
	Bowls, pudding, C. C. (earthenware) .....	8d. (16.18 cents) per cubic foot. a
	Bows, tubular (metal) .....	Free.
	Box and sad irons .....	Do.
66	Boxes, cardboard or paper, including paper or cardboard (with or without printing) cut into shapes for wrapping or boxing.	25 per cent ad valorem.
67	Boxes, cardboard, containing nondutiable goods ordinarily imported therein.	Free.
68	Boxes or cases, viz, dressing, glove, handkerchief, jewel, scent, work, including the articles belonging thereto (if any).	25 per cent ad valorem.
	Boxes and cups, bird seed (glassware), when cut, embossed, engraved, etched, frosted, ground, or sand blasted.	2s. 6d. (61 cents) per cubic foot. a
	Boxes and cups, bird seed, when not cut, embossed, engraved, etched, frosted, ground, or sand blasted.	1s. (24.33 cents) per cubic foot. a
	Boxes, timber cut into shapes for making (see Timber) .....	6d. (12.17 cents) per cubic foot.
	Boxwood, engravers .....	Free.
	Brackets, bearing, for bicycles, tricycles, and similar vehicles, not being brazed or joined with any other part.	Do.
	Brass, sheet, in circles not less than 24 inches in diameter. ....	Do.
	Brass types .....	Do.
	Brass and printers' (metal) types .....	Do.
	Brattice cloth .....	Do.
	Break rolls for roller flour mills (metal) .....	Do.
	Breast drills (metal) .....	Do.
	Brazed or solid drawn fork sides for bicycles, tricycles, and similar vehicles, not being brazed or joined with any other part.	Do.
	Brazing pans (hollow ware, iron) .....	Do.
	Bricks, fire .....	20 per cent ad valorem.
	Brooch glasses .....	Free.
69	Broom-corn millet .....	10 per cent.
	Broughams (including secondhand) .....	£40 (\$194.56) each.
	Brown or cane or fire clay medical and sanitary ware (see Earthenware).	8d. (16.18 cents) per cubic foot. a
	Brown rock salt .....	Free.
	Brown ware (see Earthenware) .....	8d. (16.18 cents) per cubic foot. a
	Brush ware:	
70	Painters' brushes .....	25 per cent ad valorem.
71	Not otherwise enumerated .....	30 per cent ad valorem.
72	Brush ware, being artists' brushes .....	Free.
	Bucket and kettle ears (metal) .....	Do.
73	Buckets and tubs, other than wooden .....	25 per cent ad valorem.

a Including packing (measuring outside the package as imported).



## Import tariff—Continued.

No.	Articles.	Rate of duty.
73	Buckets, wooden .....	Free.
	Buckram, canvas .....	Do.
	Buffer springs (metal) .....	Do.
	Buggies, four-wheeled (including secondhand), without tops, mounted on springs or thorough-braces .....	\$9 (\$43.80) each.
	Buggies, four-wheeled (including secondhand), with tops .....	\$12 (\$58.40) each.
	Buggy tops (if composed principally of leather) .....	\$4 each.
	Buggy tops (if of any other material) .....	\$2 8a. (\$11.68) each.
	Bulls, live .....	\$1 10a. (\$7.30) per head.
	Bullocks, live .....	Do.
	Burnishing ink .....	25 per cent ad valorem.
	Bushes, patent roller, for block making (metal) .....	Free.
74	Butter .....	2d. (4.05 cents) per pound.
75	Butterine and oleomargarine .....	1s. (24.33 cents) per pound.
	Button-making machines .....	Free. a
	Buttons (metal) .....	Do.
	Cabin furniture, being passengers' baggage .....	Do.
	Cabinet organs (including secondhand) not otherwise enumerated .....	\$3 (\$14.60) each.
	Cake glasses, when cut, embossed, engraved, etched, frosted, ground, or sand blasted .....	2a. 6d. (61 cents) per cubic foot. b
	Cake glasses, when not cut, embossed, engraved, etched, frosted, ground, or sand blasted .....	1s. (24.33 cents) per cubic foot. b
	Calendars, paper, used or designed for use for advertising purposes .....	4d. (8.11 cents) per pound.
	Calendars, not otherwise enumerated .....	35 per cent ad valorem.
	California redwood, undressed, 1 inch and over in thickness .....	Free.
	Calves, live .....	\$1 10a. (\$7.30) per head.
	Cameos, unset .....	Free.
	Camp ovens (hollow ware, iron) .....	Do.
	Canary seeds .....	10 per cent ad valorem.
	Candied peel .....	2d. (4.05 cents) per pound.
	Candle nuts .....	Free.
76	Candles .....	1d. (2.02 cents) per pound.
	Candy, sugar .....	4d. (8.11 cents) per pound.
	Cane or brown or fireclay medical and sanitary ware (see "Earthenware") .....	8d. (16.18 cents) per cubic foot. b
	Cane or yellow ware (see Earthenware) .....	Do.
	Canvas, being tarpaulin, navy, collar, buckram, and other canvas .....	Free.
	Caps, cloth, sewn, and not upon any foundation or frame .....	8a. (\$1.946) per dozen.
	Caps, not otherwise enumerated (see Hats) .....	25 per cent ad valorem.
	Caps, cloths cut up into sizes or lengths for making, under regulations to be made by the commissioner of trade and customs .....	Free.
	Caps, percussion (metal) .....	Do.
	Carbonate of ammonia .....	2d. (4.05 cents) per pint or pound.
	Carbons (electric fittings) .....	Free.
	Cardboard .....	4a. (97.33 cents) per cwt.
	Cardboard boxes, including paper or cardboard (with or without printing) cut into shapes for wrapping or boxing .....	25 per cent ad valorem.
	Cardboard (with or without printing) cut into shapes for wrapping or boxing .....	Do.
	Cardboard boxes, containing nondutiable goods ordinarily imported therein .....	Free.
	Card cases, not being of gold or silver .....	35 per cent ad valorem.
	Carding, spinning, weaving, and finishing the manufacture of fibrous material, machinery for, and cards for such machinery .....	Free. b
	Cards, paper, used or designed for use for advertising purposes .....	4d. (8.11 cents) per pound.
	Cards, not otherwise enumerated .....	35 per cent ad valorem.
	Cards for machinery for carding, spinning, weaving, and finishing the manufacture of fibrous material .....	Free.
	Cards, printers', visiting, funeral, menu, programme, wedding, in sheet or cut .....	35 per cent ad valorem.
77	Cards, playing .....	3a. (73 cents) per dozen packs.
78	Cards, playing, in sheets .....	2a. 6d. (61 cents) per dozen packs.
79	Carpenters' bags .....	Free.
80	Carpeting and floor coverings:	
	Carpeting and druggeting, oil and other floor cloth, matting and all descriptions of floor covering not otherwise enumerated (except coir and jute matting otherwise dutiable), floor mats and floor rugs made of the materials dutiable hereunder .....	15 per cent ad valorem.
81	Matting, coir and jute .....	25 per cent ad valorem.
82	Carpeting and druggeting, being felt .....	Free.

a Exemption of machines does not apply to the motive power thereof (if any).

b Including packing (measuring outside the package as imported).

Import tariff—Continued.

No.	Articles.	Rate of duty.
82	Carriage bolts, three-eighths of an inch in diameter and under and 4 inches in length and under.	Free.
	Carriage cloth .....	Do.
	Carriages, carts, and conveyances, including secondhand, viz:	
83	Boston chaises, dogcarts, gigs, tilburys, and other two-wheeled vehicles on springs or thorough-braces.	£6 (\$29.20) each.
84	Buggies, four-wheeled, without tops (mounted on springs or thorough-braces).	£9 (\$43.80) each.
85	Wagons for carrying goods (without tops, mounted on springs or thorough-braces).	Do.
86	Wagons, single or double seated (without tops, mounted on springs or thorough-braces).	Do.
87	Wagons, express (without tops, mounted on springs or thorough-braces).	Do.
88	Hansom safety cabs .....	£12 (\$58.40) each.
89	Single and double seated wagons, with tops .....	Do.
90	Wagonettes, with tops .....	Do.
91	Four-wheeled buggies, with tops .....	Do.
92	Omnibuses and coaches for carrying mails or passengers ..	£25 (\$121.66) each.
93	Barouches .....	£40 (\$195.66) each.
94	Broughams .....	Do.
95	Drags .....	Do.
96	Landaus .....	Do.
97	Mail phaetons .....	Do.
98	Victorias .....	Do.
99	All carts and wagons without springs, and spring carts and spring drays with two wheels.	20 per cent ad valorem.
100	All carriages or conveyances not otherwise enumerated..	25 per cent ad valorem.
	Parts of carriages: a	
101	Sets of wheels (unbored and untired) .....	£1 12s. (\$7.79) per set.
102	Sets of wheels (bored and tired) .....	£2 8s. (\$11.68) per set.
103	Poles .....	4s. (97.33 cents) each.
104	Shafts and bars .....	10d. (20.28 cents) per set.
105	Under gear (including axles and arms) .....	£3 4s. (\$15.57) per set.
106	Buggy tops (if composed principally of leather) .....	£4 (\$19.46) each.
107	Buggy tops (if of any other material) .....	£2 8s. (\$11.68) each.
108	Carriage bodies in the white .....	£4 (\$19.46) each.
109	Bicycles, tricycles, and similar vehicles .....	10 per cent ad valorem.
110	The following finished component parts of bicycles, tricycles, and similar vehicles, such parts not being brazed or joined together, such parts being bearing brackets, chain wheels and axles, cranks, steel balls, ball heads and lugs, seat lugs, back fork ends or lugs, brazed or solid drawn fork sides, nipples, pedals, stamping of all parts of cycles in the rough or partially finished, steel rims for pneumatic or other tires, steel spokes, handle ends, all rubber goods exclusively used in the manufacture of cycles and cycle tires, all fittings and parts used in the manufacture of pneumatic tires, cycle lamps and bells.	Free.
111	Perambulators and children's carriages, whether wholly or partly made up, or parts of the same.	35 per cent ad valorem.
112	Carriages or other vehicles used in the conveyance of passengers or goods across the frontier which have been registered with the officer of customs nearest the place where such carriage or vehicle may ply or pass, and in such a manner as the commissioner of trade and customs may by any order from time to time approve.	Free.
	Carriage lamps .....	25 per cent ad valorem.
	Carts (including secondhand), without springs .....	20 per cent ad valorem.
	Carts (including secondhand), spring, two-wheeled .....	Do.
	Cartridges, gun, filled .....	Do.
	Cases or boxes, viz: Dressing, glove, handkerchief, jewel, scent, work, including the articles belonging thereto, if any.	25 per cent ad valorem.
	Cases or chests, medicine, with or without fittings .....	Do.
	Cases, viz:	
	Blotting .....	35 per cent ad valorem.
	Card, not being of gold or silver .....	Do.
	Date (except tin, otherwise dutiable) and cards therefor ..	20 per cent ad valorem.
	Pencil (see Jewelry) .....	Do.
	Stationery (see Stationery) .....	Do.
	Containing jewelry or imitation jewelry .....	Do.
	Writing .....	Do.
	For pipes (see Pipes) .....	25 per cent ad valorem.
	For cigar and cigarette holders (see Pipes) .....	Do.
	Timber cut into shapes for making into .....	6d. per cubic foot.

a Any separate parts of carriages not specially enumerated as dutiable or free are chargeable with such duty as the commissioner may determine under section 6 of customs and excise duties act 1900.

*Import tariff—Continued.*

No.	Articles.	Rate of duty.
112	Casks and shooks (new or secondhand), staves shaped and dressed, and tubs. Cattle, horned, not exceeding ten in number, which for the previous six months have formed portion of the bona fide working stock of any person coming across the border into Victoria to settle on the lands of this colony.	35 per cent ad valorem. Free.
113	Cement, including plaster of paris and other products having sulphate of lime as a basis. Cements, liquid Centrifugal cream separators Chaff-cutter knives Chain wheels and axles for bicycles, tricycles, and similar vehicles, not being brazed or joined with any other part. Chains (metal) Chains, curtain (metal) Chair, sofa, and other furniture springs Chaises, Boston (including secondhand), two-wheeled vehicles, on springs or thorough-braces. Chambers C. C. (earthenware) Channel iron	1s. (24.33 cents) per cwt. 20 per cent ad valorem. Free. Do. Do. Do. Do. 10 per cent ad valorem. 2s. (\$29.20) each. 8d. (16.18 cents) per cubic foot. 23 (\$14.60) per ton. 20 per cent ad valorem. Free.
114	Charcoal and coal (ground)	25 per cent ad valorem.
115	Charcoal, animal (ground)	Free.
116	Cheese Chemicals and drugs, packed ready for retail sale or consumption, including medical compounds containing spirits not exceeding the strength of proof by Sykes's hydrometer; and all preparations recommended as beneficial for any portion of the human or animal body or the cure or the treatment of any disease or affection whatever. Chests or cases, medicine, with or without fittings Chicory Chignons (articles of artificial human hair, manufactured) Children's carriages (including secondhand), whether wholly or partly made up, or parts of the same. Chimneys for lights, when cut, embossed, engraved, etched, frosted, ground, or sand blasted. Chimneys for lights, when not cut, embossed, engraved, etched, frosted, ground, or sand blasted.	3d. (6.08 cents) per pound. 25 per cent ad valorem. 35 per cent ad valorem. 2s. 6d. (61 cents) per cubic foot. 1s. (24.33 cents) per cubic foot. 15 per cent ad valorem. Free.
117	China ware and porcelain	Free.
118	China ware and porcelain, being photographic, scientific, and telegraphic materials. Chlorodyne Chocolate Cider, in bottles, per gallon, or for 6 reputed quart bottles, or for 12 reputed pint bottles. Cider, not otherwise enumerated. Cigars Cigar holders, cases for Cigarette holders, cases for Clay pipe, smoking Clips: Axle (metal) Letter Spring (metal)	Do. 3d. (6.08 cents) per pound. 1s. 3d. (30.41 cents). 10d. (20.28 cents) per gallon. 6s. (12.17 cents) per pound. 25 per cent ad valorem. Do. 1s. (24.33 cents) per gross. Free. 35 per cent ad valorem. Free.
119	Clocks, and all parts thereof, whether wholly or partly made up.	15 per cent ad valorem.
120	Clogs and pattens Clothing, horse (including saddle cloths, also girths not otherwise dutiable). Clothing, printed labels for Cloth: Brattice Carriage Coffin, woolen manufactures or manufactures containing wool, being piece goods, and all portions of piece goods not made up. Oil, and other floor (except oil and jute matting, otherwise dutiable). Saddle, woolen Waterproof of all kinds Wire, over 36-mesh (metal) Wire and felts for felting or paper-making machinery. Cut up into sizes or lengths for making caps, under regulations to be made by the commissioner of trade and customs. Mantle, woolen manufactures or manufactures containing wool, being piece goods, and all portions of piece goods not made up for women's and girls' wear.	20 per cent ad valorem. 35 per cent ad valorem. 30 per cent ad valorem. Free. Do. 15 per cent ad valorem. Do. Free. Do. Do. Do. Do. 15 per cent ad valorem.

<sup>a</sup> Exemption of machines does not apply to the motive power thereof, if any.

<sup>b</sup> Including packing (measuring outside the package as imported).

Import tariff—Continued.

No.	Articles.	Rate of duty.
	<b>Cloth—Continued.</b>	
120	Saddle.....	35 per cent ad valorem.
	Woolen manufactures or manufactures containing wool, being piece goods, and all portions of piece goods not made up, being cloths made to imitate skins.	15 per cent ad valorem.
	Coaches (including secondhand) for carrying mails or passengers.	£25 (\$121.66) each.
	Coal and charcoal (ground).....	30 per cent ad valorem.
	Coat hangers, when stamped in gold, silver, or other metal, or in blind.	30 per cent ad valorem.
	Coatings, woolen manufactures or manufactures containing wool, being piece goods not otherwise enumerated, and all portions of piece goods not made up.	30 per cent ad valorem, and on and after Jan. 1, 1898, 25 per cent ad valorem.
	Cocculus indicus.....	1s. (24.33 cents) per pound.
	Cocoa.....	3d. (6.08 cents) per pound.
121	Cocoa, raw.....	Free.
	Cocconut oil, in bulk.....	Do.
	Cocconuts.....	Do.
122	Coffee, cocoa, chicory, chocolate.....	3d. (6.08 cents) per pound.
123	Coffee, raw.....	Free.
	Coffin cloth, woolen manufactures or manufactures containing wool, being piece goods, and all portions of piece goods not made up.	15 per cent ad valorem.
	Coir and jute matting.....	25 per cent ad valorem.
	Coir rope.....	5s. (\$1.2166) per cwt.
	Coir yarn.....	Free.
	Collar checks, woolen.....	Do.
	Colored or gray blankets, containing wool, but not of white body.	15 per cent ad valorem.
	Colors and paints, ground in oil, including patent dryers and putty.	£2 (\$9.73) per ton.
	Colors and paints, mixed ready for use, from or of any substance.	£4 (\$19.466) per ton.
124	Colors, artists'.....	Free.
	Combinations, hosiery. (See Hosiery.)	
125	Combs, toilet.....	10 per cent ad valorem.
	Comfits of which the invoice value, including the inside packages, if any, exceeds 1s. per pound.	25 per cent ad valorem.
	Comfits, other.....	2d. (4.05 cents) per pint or pound. <sup>a</sup>
	Common blasting powder.....	Free.
	Concentrators, for mining purposes (metal).....	Do.
	Conductors, lightning (metal).....	Do.
	Conductors, water (metal).....	Do.
	Confectionery, comfits, succades, sweetmeats:	
126	Of which the invoice value, including the inside packages, if any, exceeds 1s. per pound.	25 per cent ad valorem.
127	Other.....	2d. (4.05 cents) per pint or pound. <sup>a</sup>
	Confectionery glasses, when cut, embossed, engraved, etched, frosted, ground, or sand blasted.	2s. 6d. (61 cents) per cubic foot. <sup>b</sup>
	Confectionery glasses, when not cut, embossed, engraved, etched, frosted, ground, or sand blasted.	1s. (24.33 cents) per cubic foot. <sup>b</sup>
	Connections for pipes (castings).....	£3 (\$14.60) per ton.
	Copper and copper ware, being prepared plates for engravers and lithographers, silver-plated sheet, perforated sheet, rivets, washers.	Free.
	Copper, sheet, in circles not less than 24 inches in diameter.	Do.
128	Cordage, being unserviceable when cut into lengths of not over 3 feet, metal cordage, coir yarn.	Do.
	Cordage (except reaper and binder twine, otherwise dutiable), viz:	
129	Coir rope.....	5s. (\$1.2166) per cwt.
130	Other cordage, including engine packing (not being sheet) sheet) and housing and seizing lines, and spun yarn.	12s. (\$2.92) per cwt.
	Twine, cotton.....	Free.
	Twine, sewing or seaming, of hemp or flax.....	10 per cent ad valorem.
	Twine, not otherwise enumerated.....	2d. (4.05 cents) per pound.
	Reaper and binder twine and yarn made from jute, hemp, or flax.	8s. (\$1.946) per cwt.
	Cordials. (See Spirits.)	
131	Corks, cut.....	4d. (8.11 cents) per pound.
	Corkscrews (metal).....	Free.
	Corn flour or maize flour.....	2d. (4.04 cents) per pint or pound. <sup>a</sup>
	Corn millet, broom.....	10 per cent ad valorem.
	Cornices, in piece (metal).....	Free.
	Cornice hooks (metal).....	Do.
	Cornice slides (metal).....	Do.
	Corsets.....	15 per cent ad valorem.
	Corrugated iron, sheet.....	Free.

<sup>a</sup> Per pint or pound or reputed package of that quantity or weight, and so in proportion for any such reputed quantity or weight.

<sup>b</sup> Including package (measuring outside the package as imported).

## Import tariff—Continued.

No.	Articles.	Rate of duty.
131	Cosies.....	30 per cent ad valorem.
	Cotton blankets.....	25 per cent ad valorem.
	Cotton blankets, each blanket being legibly and indelibly branded with the words "All Cotton," in accordance with regulations to be made by the commissioner of trade and customs.	Free.
	Cotton twine.....	Do.
	Couplings, shaft (metal).....	Do.
	Covering for floors, not otherwise enumerated.....	15 per cent ad valorem.
	Cows, live.....	£1 10s. (\$7.30) per head
	Cranks, for bicycles, tricycles, and similar vehicles, not being brazed or joined with any other part.	Free.
	Cream separators, centrifugal.....	Do. c
	Cricket nets and netting.....	25 per cent ad valorem.
	Crowbars.....	30 per cent ad valorem.
	Crucibles (metal).....	Free.
	Crystals, soda.....	£2 (\$9.73) per ton.
	Culinary essences. (See Spirits.)	
	Cups and boxes, bird seed, when cut, embossed, engraved, etched, frosted, ground, or sand blasted.	2s. 6d. (61 cents) per cubic foot. b
	Cups and boxes, bird seed, when not cut, embossed, en- graved, etched, frosted, ground, or sand blasted.	1s. (24.33 cents) per cubic foot. b
	Curled hair.....	2d. (4.05 cents) per pound.
	Curtain bands (metal).....	Free.
	Curtain chains (metal).....	Do.
	Curtain hooks (metal).....	Do.
	Curtain rings (metal).....	Do.
	Cushions.....	30 per cent ad valorem.
	Custard apples (green).....	Free.
132	Cutlery (except plated and mixed metal ware, otherwise dutiable).	10 per cent ad valorem.
133	Cutlery of iron and steel, being tools of trade, and axes.....	Free.
	Cycle lamps and cycle bells.....	Do.
	Cycles, stamping of all parts of, in the rough or partially finished, not being brazed or joined with any other part.	Do.
	Cylinders, hydraulic (castings).....	£3 (\$14.60) per ton.
	Dairy refrigerators and separators.....	Free. a
	Damasks, silk, for covering furniture.....	Do.
	Danish pots (hollow ware, iron).....	Do.
	Date cases (except tin otherwise dutiable) and cards therefor.	20 per cent ad valorem.
	Decorated tin plates, for manufacturing tinware.....	12½ per cent ad valorem.
	Desks, writing (see "Stationery").....	20 per cent ad valorem.
	Detonators (metal).....	Free.
	Diaries.....	35 per cent ad valorem.
	Digesters (hollow ware, iron).....	Free.
	Diving dresses, including the boots, gloves, and helmets for such dresses.	Do.
	Dog carts (including second-hand), two-wheeled vehicles on springs or thorough-braces.	£6 (\$29.20) each.
	Door fittings, except handles and plates (metal).....	Free.
	Door and window frames.....	5s. (\$1.2166) each.
	Doors, viz:	
	Not exceeding 1½ inch in thickness.....	Do.
	Over 1½ inch and not exceeding 1½ inch in thickness.....	7s. 6d. (\$1.325) each.
	Over 1½ inch in thickness.....	10s. (\$2.486) each.
	Drags (including second hand).....	£40 (\$195.66) each.
	Drained peel.....	2d. (4.05 cents) per pound.
	Drays (including secondhand) spring, two-wheeled.....	20 per cent ad valorem.
	Dress, diving, including the boots, gloves, and helmets for such dresses.	Free.
	Dressing (see "Blacking").....	25 per cent ad valorem.
	Dressing boxes or cases, including the articles belonging thereto (if any).	Do.
	Dried and preserved fruits, preserved from decay by any process, not packed in bottles, jars, or other vessels.	8d. (6.08 cents) per pound.
	Drills, breast (metal).....	Free.
	Drills, being machine tools (metal).....	20 per cent ad valorem.
	Druggeting.....	15 per cent ad valorem.
	Druggeting and carpeting, being felt.....	Free.
	Drugs, viz:	
134	Ammonia, carbonate of.....	2d. (4.05 cents) per pint or pound.
135	Cocculus indicus.....	1s. (24.33 cents) per pound.
136	Glycerine, pure.....	1½d. (3.03 cents) per pound.
137	Glycerine, crude.....	¾ d. (1.01 cents) per pound.
138	Ammonia, liquid.....	Free.
139	Chlorodyne.....	Do.
140	Morphia.....	Do.
141	Nitrate of silver.....	Do.
142	Nux vomica.....	Do.
143	Strychnine.....	Do.

a Exemption of machines does not apply to the motive power thereof (if any).

b Including packing (measuring outside the package as imported).

*Import tariff—Continued.*

No.	Articles.	Rate of duty.
143	Drugs and chemicals, packed ready for retail sale or consumption, including medical compounds containing spirits not exceeding the strength of proof by Sykes' hydrometer; and all preparations recommended as beneficial for any portion of the human or animal body, or the cure or the treatment of any disease or affection whatever.	25 per cent ad valorem.
	Dryers, patent .....	£2 (\$9.73) per ton.
144	Earthenware, being brown ware, yellow or cane ware, Rockingham ware, C. C. chambers, C. C. bakers', C. C. pudding bowls, C. C. jellies, brown or cane or fireclay medical and sanitary ware, earthenware flower pots and saucers, including packing and measuring outside the package as imported.	8d. (16.18 cents) per cubic foot.
145	Earthenware, not otherwise enumerated .....	15 per cent ad valorem.
146	Earthenware, being photographic, scientific, and telegraphic materials.	Free.
147	Eggs .....	10 per cent ad valorem.
	Egyptian and Assyrian asphaltum .....	Free.
	Elastic silk stockings for surgical purposes .....	Do.
	Electric fittings, viz, arc lamps without globes, carbon, incandescent lamps, automatical resistors, transmitters, or transformers and storage batteries.	Do.
	Electroliers .....	30 per cent ad valorem.
	Elm hubs .....	Free.
	Elm hubs, with patented metal bands .....	Do.
148	Engines, being portable engines, fixed on a locomotive boiler horizontally, and fitted up with wheels and shafts suitable for transport on an ordinary road, and patent safety oil engines used as portable or stationary engines.	15 per cent ad valorem.
	Engines, of all kinds, not otherwise enumerated .....	30 per cent ad valorem.
	Engines, traction (metal) .....	Free.
	Engine packing (not being sheet) .....	12s. (\$2.92) per cwt.
	Engravers' boxwood .....	Free.
	Engravers' prepared plates (metal) .....	Do.
	Envelopes .....	35 per cent ad valorem.
	Essences and essential oils, not containing alcohol .....	Free.
	Essences, culinary ("see Spirits") .....	Do.
	Essential oils and essences, not containing alcohol .....	Do.
149	Explosives, being fine meal powder, not sporting, in bulk and in packages of not less than 25 pounds each.	Do.
150	Common blasting powder .....	Do.
151	Powder, sporting .....	3d. (6.08 cents) per pound.
152	Other explosives .....	1d. (2.02 cents) per pound.
	Fuse .....	1d. (2.02 cents) per coil of 24 feet or less, and in proportion for any greater quantity.
	Eyellet machines .....	Free. a
	Eyes, shaft (metal) .....	Do.
	Fags, silk .....	Do.
	Fancy bags, including the articles belonging thereto, if any .....	25 per cent ad valorem.
153	Fancy goods .....	10 per cent ad valorem.
154	Fancy goods, being artificial flowers .....	Free.
	Fancy shirtings, woollen manufactures or manufactures containing wool, being piece goods, and all portions of piece goods not made up, containing silk .....	15 per cent ad valorem.
	Fasteners, seat (metal) .....	Free.
155	Feathers for ornamental purposes .....	25 per cent ad valorem.
	Felloes in the rough (except hickory, free) .....	6d. (12.17 cents) per 100.
	Felt (carpeting and druggeting) .....	Free.
156	Felt pull-over hoods .....	Do.
	Felts and wire cloth used in the manufacture of paper and for felting .....	Do.
	Felting machinery, including wire cloth and felts .....	Do. a
	Fibrous material machinery for carding, spinning, weaving, and finishing the manufacture of cards for such machinery.	Do. a
	Files, bill .....	35 per cent ad valorem.
157	Fillets, line for bookbinders .....	10 per cent ad valorem.
	Finger joints used in carriage building, plated or mixed metal .....	Free.
	Firearms (metal) .....	Do.
	Fire bars (castings) .....	£3 (14.60) per ton.
	Fire bricks .....	20 per cent ad valorem.
	Fire-clay goods, not otherwise enumerated .....	Do.
	Fire-clay, or brown or cane, medical and sanitary ware (earthenware) .....	8d. (16.18 cents) per cubic foot. b
	Fire lumps .....	20 per cent ad valorem.
158	Fireworks .....	Do.
	Fish and meats, potted; and meats, fish, soups, and vegetables, extracts of, or concentrated .....	Do.

a Exemption of machines does not apply to the motive power thereof (if any).

b Including packing (measuring outside the packages as imported).

*Import tariff—Continued.*

No.	Articles.	Rate of duty.
158	Fish and meats, preserved, not salted or dried or preserved in brine.	2d. (4.05 cents) per pint or pound. <i>a</i>
	Fish oil, of all sorts in bulk.....	Free.
	Fish globes, when cut, embossed, engraved, etched, frosted, ground, or sand blasted.	2s. 6d. (61 cents) per cubic foot. <i>b</i>
	Fish globes, when not cut, embossed, engraved, etched, frosted, ground, or sand blasted.	1s. (24.33 cents) per cubic foot. <i>b</i>
	Fittings:	
	All, and parts used in the manufacture of pneumatic tires, not being brazed or joined with any other part.	Free.
	Bell (metal).....	Do.
	Door, except handles and plates (metal).....	Do.
	Iron, screwed for wrought-iron pipes.....	Do.
	Electric, viz: Arc lamps without globes, carbons, incandescent lamps, automatic resistors, transmitters, or transformers, and storage batteries.	Do.
	For pipes and tubes, not otherwise enumerated (metal).....	30 per cent ad valorem.
	Gas meters, internal, when imported in parts not put together (metal).	Free.
	Gate (metal), except hook-and-eye, strap, and T hinges..	Do.
	Ships.....	Do.
	Window (metal), except shutters, blinds, poles, and cornices.	Do.
	Flannels, woollen manufactures or manufactures containing wool, being piece goods not otherwise enumerated, and all portions of piece goods not made up.	30 per cent ad valorem; and on and after Jan. 1, 1896, 25 per cent ad valorem.
	Flannels, woollen manufactures or manufactures containing wool, being piece goods, and all portions of piece goods not made up, printed and colored all over (but not plain white, plain blue, or Shetland flannels.)	15 per cent ad valorem.
	Flasks and bottles (except for aerated waters), when cut, embossed, engraved, etched, frosted, ground, or sand-blasted.	2s. 6d. (61 cents) per cubic foot. <i>b</i>
	Flasks and bottles (except for aerated waters), when not cut, embossed, engraved, etched, frosted, ground or sand-blasted.	1s. (24.33 cents) per cubic foot. <i>b</i>
	Floor cloth, oil and other (except colr and jute matting, otherwise dutiable.)	15 per cent ad valorem.
	Floor covering, not otherwise enumerated.....	Do.
159	Floor mats and rugs of all kinds, not otherwise enumerated..	30 per cent ad valorem.
	Flooring boards, dressed or planed.....	1s. 6d. (36.50 cents) per 100 superficial feet.
	Flour, corn.....	2d. (4.05 cents) per pint or pound. <i>a</i>
	Flour, maize.....	2d. (4.05 cents) per pint or pound. <i>a</i>
	Flour dressing, silk for.....	Free.
	Flowerpots and saucers (earthenware).....	8d. (16.18 cents) per cubic foot. <i>b</i>
	Flowers, artificial.....	Free.
	Flytraps (glassware), when cut, embossed, engraved, etched, frosted, ground or sand blasted.	2s. 6d. (61 cents) per cubic foot. <i>b</i>
	Flytraps (glassware), when not cut, embossed, engraved, etched, frosted, ground or sand blasted.	1s. (24.33 cents) per cubic foot. <i>b</i>
	Fork ends "back," or lugs for bicycles, tricycles, and similar vehicles, not brazed or joined with any other part.	Free.
	Fork sides, brazed or solid drawn for bicycles, tricycles, and similar vehicles, not being brazed or joined with any other part.	Do.
	Forms (bound or unbound), printed, ruled, or engraved (see "Stationery").	35 per cent ad valorem.
	Fountains or tea kitcheners (hollow ware, iron).....	Free.
	Frames, door and window.....	5s. (\$1.2166) each.
	Frames, picture (woodenware).....	25 per cent ad valorem.
	French pots (hollow ware, iron).....	Free.
160	Frilling, ruffling, plaitings, ruchings.....	25 per cent ad valorem.
	Fringes, silk, for furniture.....	Free.
161	Fruits, dried and preserved from decay by any process.....	3d. (6.08 cents) per pound.
	Fruits and vegetables, preserved (not dried), packed in bottles, jars, or other vessels as under--	
162	Quarts, and over a pint.....	6s. (1.46) per dozen.
163	Pints, and over half a pint.....	3s. (73 cents) per dozen.
164	Half pints and smaller sizes.....	1s. 6d. (36.50 cents) per dozen.
165	Over a quart and not exceeding a gallon.....	18s. (\$4.38) per dozen.
166	Fruits, boiled, or partly boiled, or pulp.....	3d. (6.08 cents) per pound.
167	Fruits, green, being oranges or lemons.....	9d. (18.25 cents) per bushel.
168	Fruits, not otherwise enumerated.....	1s. 6d. (36.50 cents) per bushel.
169	Fruits green, being bananas, guavas, mangoes, olives, pine-apples, paw paw apples, custard apples, Japanese date plums (persimmons).	Free.

*a* Per pint or pound or reputed package of that quantity or weight, and so in proportion for any such reputed quantity or weight.

*b* Including packing (measuring outside the package as imported).

Import tariff—Continued.

No.	Articles.	Rate of duty.
169	Fruit, jam, and preserving jars, when cut, embossed, engraved, etched, frosted, ground, or sand blasted.	2s. 6d. (61 cents) per cubic foot. <sup>a</sup>
	Fruit, jam, and preserving jars, when not cut, embossed, engraved, etched, frosted, ground, or sand blasted.	1s. (24.33 cents) per cubic foot. <sup>a</sup>
	Fry pans (hollow ware, iron) .....	Free.
170	Fur, being hatters' mungo .....	Do.
171	Fur, hatters' .....	25 per cent ad valorem.
172	Fur skins, dressed or prepared for making up .....	2d. (4.05 cents) per pound.
	Furniture, metal foundry used in the manufacture of .....	Free.
173	Furniture, including secondhand (including all articles of furniture made of metal or wicker).	30 per cent ad valorem.
174	Furniture, being secondhand, accompanying any passenger, which has been in such passengers' own use, up to £50 in value, and which is not imported for sale.	Free.
	Furniture, cabin, being passengers' baggage .....	Do.
	Furniture, materials for covering:	
	Damaaks, silk .....	Do.
	Rope, silk .....	Do.
	Other material, silk .....	Do.
	Plush, cut up into sizes or lengths .....	Free. <sup>b</sup>
	Fringes for, containing silk .....	Free.
	Gimp for, containing silk .....	Do.
	Tassels for, containing silk .....	Do.
	Furniture oil .....	20 per cent ad valorem.
	Furniture paste .....	Do.
	Furniture springs .....	10 per cent ad valorem.
175	Fuse .....	1d. (2.02 cents) per coil of 24 feet or less, and in proportion for any greater quantity.
	Galvanized screws (metal) .....	Free.
	Galvanized wire netting, machine made .....	Do.
	Gasaliers .....	30 per cent ad valorem.
	Gas and blacksmiths' tongs .....	Do.
	Gas meters, internal fittings of, when imported in parts not put together.	Free.
	Gate fittings (metal), except hook-and-eye, strap, and T-hinges.	Do.
176	Gelatine .....	6d. (12.17 cents) per pound.
	Gigs (including secondhand), two-wheeled vehicles on springs or thorough braces.	£6 (\$29.20) each.
	Gimp pins (metal) .....	Free.
	Gimp, silk, for furniture .....	Do.
	Girder iron, H-rolled .....	£3 (\$14.60) per ton.
	Girths, not otherwise dutiable .....	35 per cent ad valorem.
	Glass, viz:	
177	Bent .....	30 per cent ad valorem.
178	Beveled .....	Do.
179	Heraldic .....	Do.
180	Silvered .....	Do.
181	Corners, cut, beveled, or engraved .....	Do.
182	Panels, prisms, and all other framed with metal .....	Do.
183	Sand blasted, enameled, embossed, etched, cut .....	Do.
184	Glassware, being globes for lights, chimneys for lights, fish globes, confectionery glasses, cake glasses, propagating glasses, bird-seed boxes and cups, fly traps, telegraph glassware, bottles (except for aerated waters) and flasks, jars—	
to	jam, fruit, and preserving:	
194	When cut, embossed, engraved, etched, frosted, ground, or sand blasted.	2s. 6d. (61 cents) per cubic foot. <sup>a</sup>
	When not cut, embossed, engraved, etched, frosted, ground, or sand blasted.	1s. (24.33 cents) per cubic foot. <sup>a</sup>
185	Bottles for aerated waters .....	6d. (12.17 cents) per cubic foot. <sup>a</sup>
186	Glassware, not otherwise enumerated .....	25 per cent ad valorem.
187	Glassware, being lockets, brooch, watch glasses, and optical, surgical, scientific instruments, and photographic materials, and siphon bottles for aerated waters.	Free.
	Glasses:	
	Cake, confectionery, propagating, when cut, embossed, engraved, etched, frosted, ground, or sand blasted.	2s. 6d. (61 cents) per cubic foot. <sup>a</sup>
198	Tial .....	Free.
	Cake, confectionery, propagating, when not cut, embossed, engraved, etched, frosted, ground, or sand blasted.	1s. (24.33 cents) per cubic foot. <sup>a</sup>
	Globes, for lights:	
	When cut, embossed, engraved, etched, frosted, ground, or sand blasted.	2s. 6d. (61 cents) per cubic foot. <sup>a</sup>
	When not cut, embossed, engraved, etched, frosted, ground, or sand blasted.	1s. (24.33 cents) per cubic foot. <sup>a</sup>

<sup>a</sup> Including packing (measuring outside the package as imported).

<sup>b</sup> Cut up into sizes or lengths for covering furniture under regulations to be made by the commissioner of trade and customs.



*Import tariff—Continued.*

No.	Articles.	Rate of duty.
198	Globes, fish: When cut, embossed, engraved, etched, frosted, ground, or sand blasted.	2s. 6d. (61 cents) per cubic foot. <i>a</i>
	When not cut, embossed, engraved, etched, frosted, ground, or sand blasted.	1s. (24.33 cents) per cubic foot. <i>a</i>
199	Globes, school, mounted.	Free.
	Glove boxes or cases, including the articles belonging thereto (if any).	25 per cent ad valorem.
	Gloves:	
200	India rubber.	Free.
201	Kid or leather.	20 per cent ad valorem.
202	Being other than kid or leather.	Free.
	Forming part of diving dresses.	Do.
	Glucose.	6s. (\$1.46) per cwt.
203	Glue, liquid, and liquid gum and cements.	20 per cent ad valorem.
204	Glue.	2d. (4.05 cents) per pound.
	Glue pots (hollow ware, iron).	Free.
	Glycerine:	
	Pure.	1½d. (3.03 cents) per pound.
	Crude.	½d. (1.01 cents) per pound.
	Gold and silver leaf.	20 per cent ad valorem.
	Gold, plate of.	8s. (\$1.946) per ounce, troy.
	Goloshes or overshoes.	4s. (97.33 cents) per dozen pairs.
	Goods:	
	Fancy.	10 per cent ad valorem.
	Fancy, being artificial flowers.	Free.
	Fire clay, not otherwise enumerated.	20 per cent ad valorem.
205	Goods, wares, and merchandise, imported for the supply of Her Majesty's land or sea forces, or for the use of Her Majesty's Government.	Free.
	Grain, viz:	
206	Oats and barley.	3s. (73 cents) per cental.
207	Maize, peas, beans, wheat.	2s. 1½d. (70.96 cents) per cental.
	Prepared, viz:	
208	Barley, pearl and Scotch.	7s. 6d. (\$1.825) per cental.
209	Oatmeal.	9s. (\$2.19) per cental.
210	Maizena, maize flour, or corn flour.	2½d. (4.05 cents) per pint or pound. <i>b</i>
211	Malt.	4s. 6d. (\$1.095) per bushel.
212	Grain and pulse of every kind, not otherwise enumerated, when prepared or in any way manufactured.	5s. (\$1.2166) per cental.
213	Grain and pulse of every kind, not otherwise enumerated.	2s. (48.66 cents) per cental.
214	Grape mills and stemmers.	Free.
	Green fruits, being oranges or lemons.	9d. (18.25 cents) per bushel.
	Green fruits, being bananas, guavas, mangoes, olives, pine-apples, pawpaw apples, custard apples, Japanese date plums (persimmons).	Free.
	Grease, antifriction:	
215	In tins.	£4 (\$19.46) per ton.
216	Not otherwise enumerated.	£3 (\$14.60) per ton.
	Gray or colored blankets, containing wool, but not of white body.	15 per cent ad valorem.
	Gridirons (hollow ware, iron).	Free.
	Guavas, green.	Do.
	Gum and india rubber boots.	Do.
	Gum, liquid.	20 per cent ad valorem.
217	Gun cartridges, filled.	Do.
	Gunnies.	Free.
	H-rolled girder and channel iron.	£3 (\$14.60) per ton.
218	Hair—articles of artificial human hair, manufactured, viz, beaddrresses, hair plaits, hair-plait stems, side pads, chignons.	25 per cent ad valorem.
219	Hair, curled.	2d. (4.05 cents) per pound.
	Hair plaits (articles of artificial human hair, manufactured).	25 per cent ad valorem.
	Hair-plait stems (articles of artificial human hair, manufactured).	Do.
	Hames, metal.	Free.
	Hames, plated and mixed metal ware.	Do.
	Hames, wooden.	25 per cent ad valorem.
	Hammers, napping, spalling, and quartz.	30 per cent ad valorem.
	Hammers, steam, being machine tools (metal).	20 per cent ad valorem.
	Hammocks and hammock netting.	25 per cent ad valorem.
220	Hams.	2d. (4.05 cents) per pound.
	Hand screws (metal).	Free.
	Handbags, including the articles belonging thereto (if any).	25 per cent ad valorem.
221	Handkerchiefs, whether made up or in the piece.	10 per cent ad valorem.
222	Handkerchiefs, being of cotton or linen only.	Free.
	Handkerchief boxes or cases, including the articles belonging thereto (if any).	25 per cent ad valorem.

*a* Including packing (measuring outside the package as imported).*b* Per pint or pound or reputed package of that quantity or weight, and so in proportion for any such reputed quantity or weight.

## Import tariff—Continued.

No.	Articles.	Rate of duty.
222	Handle ends for bicycles, tricycles, and similar vehicles, not being brazed or joined with any other part.	Free.
	Handles, door, used in carriage building (plated or mixed metal).	Do.
	Handles, trunk (metal) .....	Do.
	Hansom safety cabs (including secondhand) .....	\$12 (\$58.40) each.
	Hard wood .....	8s. (73 cents) per 100 superficial feet.
	Hard wood (undressed logs, of the size of 9 inches square or larger).	Free.
	Harmoniums (including secondhand) .....	23 (\$14.60) each.
	Harness (see "Leather ware") .....	30 per cent ad valorem.
	Harness polishing and paste .....	25 per cent ad valorem.
	Harness mountings (plated or mixed metal) .....	Free.
	Hats, printed labels for .....	30 per cent ad valorem.
	Hat nets .....	25 per cent ad valorem.
	Hats, caps, and bonnets, viz:	
223	Hats and caps, cloth, sewn, and not upon any foundation or frame.	8s. per dozen.
224	Hats—children's, boys', men's, or women's felt: boys' and men's, with a calico or other foundation or frame, and covered—	
	Made of wool .....	\$1 4s. (\$5.8397) per dozen.
	Made of other material .....	\$1 10s. (\$7.30) per dozen.
225	Hats, dress .....	23 (\$14.60) per dozen.
226	Hats or helmets of pith .....	\$1 (\$4.8665) per dozen.
227	Hats, straw, chip, willow, tape, and braid .....	35 per cent ad valorem.
228	Hats, caps, and bonnets, all other .....	25 per cent ad valorem.
229	Hat and bonnet shapes .....	1s. (24.33 cents) per dozen.
	Hats, miners' safety .....	Free.
	Hatters' fur .....	25 per cent ad valorem.
	Hatters' fur, being mungo .....	Free.
	Hatters' silk plush .....	Do.
	Headresses (articles of artificial human hair, manufactured)	25 per cent ad valorem.
	Heels, wooden, for boots .....	Free.
	Heifers, live .....	\$1 10s. (\$7.30) per head.
	Heirlooms, which have been in use and which have been left by will to, or inherited by, the importer, provided that such articles are not imported for sale, and that the intrinsic value thereof does not exceed 75 per centum of the value of new articles of a similar description.	Free. a
	Helmets, forming part of diving dresses .....	Free.
	Helmets, of pith .....	\$1 (\$4.8665) per dozen.
230	Heasians .....	10 per cent ad valorem.
231	Heasians, bleached or colored .....	Free.
232	Brattice cloth .....	Do.
233	Canvas, being tarpaulin, navy, collar, buckram, and other canvas .....	Do.
	Hinges (metal), except hook-and-eye, strap, and T .....	Do.
	Hives, beewooden .....	25 per cent ad valorem.
	Holders, cigar and cigarette, cases for .....	Do.
	Holders, cigar and cigarette .....	Do.
	Hollow ware, iron, being oval boilers, camp ovens, digesters, kettles, brazing, fry, maulin, preserving, sauce, and stew pans; Danish, French, glue, oval, plumbers' stock, and three-legged pots; tea kitcheners or fountains, and gridirons.	Free.
234	Honey .....	2d. (4.05 cents) per pint or pound. b
	Hood springs (metal) .....	Free.
	Hoods, felt pull-over .....	Do.
	Hooks (brass) .....	Do.
	Hooks, cornice (metal) .....	Do.
	Hooks, curtain (metal) .....	Do.
	Hooks, trace (metal) .....	Do.
	Hoop (metal), not machined and in the rough .....	Do.
235	Hops .....	8d. (16.18 cents) per pound.
	Horse clothing (including saddle cloths, also girths not otherwise dutiable).	35 per cent ad valorem.
	Horses, live .....	Free.
	Horned cattle, not exceeding ten in number, which for the previous six months have formed portions of the bona fide working stock of any person coming across the border into Victoria to settle on the land of this colony.	Do.
	Horseshoe nails .....	14s. (\$3.4006) per cwt.
236	Hosiery, including undershirts and undervests (except flannel), and hosiery combinations.	25 per cent ad valorem.
237	Hosiery, being of cotton or linen, and elastic silk stockings for surgical purposes, and military socks.	Free.

a Heirlooms shall mean and include all articles that have been in the possession of the sender or any deceased relative for a period of not less than five years.

b Per pint or pound or reputed package of that quantity or weight, and so in proportion for any such reputed quantity or weight.

## Import tariff—(Continued).

No.	Articles.	Rate of duty.
237	Horticultural, agricultural, and viticultural implements..... Housing and seizing lines ..... Hubs, elm..... Hubs, elm, with patented metal bands ..... Hydraulic cylinders (castings)..... Imitation jewelry..... Imitations of plush and similar makes (except for upholstery—free), being woollen manufactures or manufactures containing wool, being piece goods and all portions of piece goods not made up.	15 per cent ad valorem. 12s. (\$2.92) per cwt. Free. Do. £3 (\$14.60) per ton. 20 per cent ad valorem. 15 per cent ad valorem.
238	Implements, agricultural, horticultural, and viticultural..... Implements, agricultural, known as reapers and binders..... Incandescent lamps. (See "Electric fittings.") ..... India-rubber boots (not shoes)..... India-rubber shoes..... India-rubber gloves.....	Do. Free. Do. Do. 12s. (\$2.92) per dozen. Free.
239	India-rubber skin rubbers.....	Do.
240	Infants' and invalids' food, special preparations of.....	Do.
241	Inflators (metal) for pneumatic tires.....	Do.
242	Ink, printing (colored).....	6d. (12.17 cents) per pound.
243	Inks, writing, liquid or powder.....	10 per cent ad valorem.
244	Ink, burnishing.....	25 per cent ad valorem.
245	Ink bottles.....	35 per cent ad valorem.
246	Inkstands.....	20 per cent ad valorem.
247	Ink wells.....	Do.
248	Instruments, musical, including secondhand: Pipe organs, and all parts thereof, including pianoforte action, made up.	25 per cent ad valorem.
249	Pianos, upright.....	£5 (\$24.335) each.
250	Pianos, square, grand, or semigrand.....	£15 (\$72.908) each.
251	Harmoniums and cabinet organs, not otherwise enumerated.	£3 (\$14.60) each.
252	Instruments, musical, being action work in separate pieces, including rails and keys.	Free.
253	Instruments or appliances, surgical.....	Do. a
254	Instruments, optical, scientific (metal).....	Do.
255	Instruments, optical, surgical, and scientific, being glassware.	Do.
256	Invalids' and infants' food, special preparations of.....	Do.
257	Iron, angle and T.....	Do.
258	Iron, sheet, corrugated.....	Do.
259	Iron, channel.....	£3 (\$14.60) per ton.
260	Iron, H-rolled girder.....	Do.
261	Iron rivets.....	Free.
262	Iron washers.....	Do.
263	Iron and woodworking machines, being machine tools.....	20 per cent ad valorem.
264	Irons, box and sad.....	Free.
265	Irons, slot (plated and mixed metal), used in carriage building.	Do.
266	Irons, stirrup.....	Do.
267	Isinglass, uncut.....	Do.
268	Jam jars (glassware), if cut, embossed, engraved, etched, frosted, ground, or sand blasted.	2s. 6d. (61 cents) per cubic foot. b
269	Jam jars (glassware), if not cut, embossed, engraved, etched, frosted, ground, or sand blasted.	1s. (24.33 cents) per cubic foot. b
270	Jam jars (glassware), if not cut, embossed, engraved, etched, frosted, ground, or sand blasted.	3d. (6.08 cents) per pint or pound.
271	Japanese date plums (persimmons), green.....	Free.
272	Jars, jam, fruit, and preserving (glassware): If cut, embossed, engraved, etched, frosted, ground, or sand blasted.	2s. 6d. (61 cents) per cubic foot. b
273	If not cut, embossed, engraved, etched, frosted, ground, or sand blasted.	1s. (24.33 cents) per cubic foot. b
274	Jellies and jams.....	3d. (6.08 cents) per pint or pound.
275	Jellies C. C. (earthenware).....	8d. (16.18 cents) per cubic foot. b
276	Jewel boxes or cases, including the articles belonging thereto (if any).	25 per cent ad valorem.
277	Jewelry, viz: Rings of gold, finished or unfinished, but without cameos or precious stones set therein.	4s. per dwt. troy.
278	All other, whether manufactured wholly or in part, including imitation jewelry, cases containing jewelry or imitation jewelry, also pencil cases.	20 per cent ad valorem.
279	Jewelry, which has been in use and which has been left by will to, or inherited by, the importer, provided that such articles are not imported for sale, and that the intrinsic value thereof does not exceed 75 per cent of the value of new articles of a similar description.	Free.
280	Jewelry, being cameos or precious stones unset.....	Do.

a Provided that such surgical instruments or appliances are enumerated in any order of the commissioner of trade and customs published in the Government Gazette.

b Including package (measuring outside the package as imported).

*Import tariff—Continued.*

No.	Articles.	Rate of duty.
250	Jute matting.....	25 per cent ad valorem.
	Kerosene and carriage lamps.....	Do.
	Kerosene oil, in bulk.....	Free.
	Kettle ears (metal).....	Do.
	Kettles (hollowware, iron).....	Do.
	Kid gloves.....	20 per cent ad valorem.
	King bolts (metal).....	Free.
	Kitcheners, tea or fountains (hollowware, iron).....	Do.
	Knitting machines.....	Do. <sup>a</sup>
	Knives, chaff cutter (metal).....	Do.
	Knives, reaping machine (metal).....	Do.
251	Labels, printed, for hats, clothing, or other articles, coat hangers, and other minor articles used in the manufacture of any dutiable article when stamped in gold, silver, or other metal, or in blind.	30 per cent ad valorem.
	Labels, luggage and other, not otherwise enumerated (see "Stationery").	35 per cent ad valorem.
	Laces, silk.....	Free.
	Laces, leather.....	1s. (24.33 cents) per pound.
	Lager beer, bottled, per gallon, or for 6 reputed quart bottles, or for 12 reputed pint bottles.	1s. 6d. (36.50 cents).
	Lager beer, not otherwise enumerated.....	10d. (20.28 cents) per gallon.
	Lamb.....	7s. (\$1.70) per 100 pounds.
	Lambs, live.....	2s. (48.66 cents) per head.
	Lamps, cycle.....	Free.
252	Lamps, carriage and kerosene.....	25 per cent ad valorem.
253	Lamps, lampware, and lanterns, not otherwise enumerated (not including globes, shades, and chimneys, electroliers, and gasaliers, otherwise dutiable).	30 per cent ad valorem.
	Lamps, miners' safety.....	Free.
	Lamps, arc, without globes (electric fittings).....	Do.
	Lamps, incandescent (electric fittings).....	Do.
	Lampware (see "Lamps").	
	Laudans (including secondhand).....	240 (\$195.66) each.
	Lanterns (see "Lamps").	
254	Laths, wooden.....	Free.
	Latches (metal).....	Do.
	Laths.....	5s. (\$1.2166) per 1,000.
	Lawn-tennis nets and netting.....	25 per cent ad valorem.
255	Lead, sheet and piping.....	2s. 6d. (61 cents) per cwt.
256	Leaf, gold and silver.....	20 per cent ad valorem.
	Leather:	
257	Being crust or rough-tanned calf, goat, hogskin, sheep, or kangaroo, when not exceeding 7 pounds each skin: English Bend, sometimes called butt.	Free.
258	Kid, calf kid, mock kid, and patent calf.....	Do.
259	Hogskins.....	Do.
	Beltting (machine).....	35 per cent ad valorem.
260	Furniture, bootmaking, and bookbinding morocco (except black), Persian sheep, roan, and skivers.	Do.
261	Black morocco and goat levant.....	20 per cent ad valorem.
262	Not otherwise enumerated.....	6d. (12.17 cents) per pound.
	Leatherware:	
263	Harness, saddles, or articles made up of leather, or any manufacture of which leather is the most valuable part, including trunks and portmanteaus, and leather cut into shapes, not otherwise enumerated.	30 per cent ad valorem.
	Leather gloves.....	20 per cent ad valorem.
264	Leather laces.....	1s. (24.33 cents) per pound.
	Leather dressing, machine tools used in.....	20 per cent ad valorem.
	Lemons (green).....	9d. (18.25 cents) per bushel.
	Letter clips.....	35 per cent ad valorem.
	Lightning conductors (metal).....	Free.
	Line filets, for bookbinders.....	10 per cent ad valorem.
	Lines (housing or seizing).....	12s. (\$2.92) per cwt.
	Lining boards (dressed or planed).....	1s. 6d. per 100 sup. ft.
	Liqueurs (see "Spirits").	
	Liquid ammonia.....	Free.
	Liquid cements.....	20 per cent ad valorem.
	Liquid gum.....	Do.
	Liquid glue.....	Do.
	Liquid inks (writing).....	10 per cent ad valorem.
	Lithographed advertising matter (paper).....	4d. (8.11 cents) per pound.
	Lithographed advertisements (framed) (see "Stationery").	35 per cent ad valorem.
	Lithographers, plates prepared for (metal).....	Free.
	Lithographic stones.....	Do.
	Lithographic varnish.....	2s. (48.66 cents) per gallon.

<sup>a</sup> Exemption of machines does not apply to the motive power thereof (if any).

*Import tariff—Continued.*

No.	Articles.	Rate of duty.
264	Lithographs used or designed for use for advertising purposes (paper).....	4d. (8.11 cents) per pound.
	Locket glasses.....	Free.
	Locks (metal).....	Do.
	Locks used in carriage building (plated or mixed metal ware).....	Do.
	Lubricating oils, in bulk, of which the chief component part is mineral.....	Do.
	Luggage, personal (see "Baggage").....	Do.
	Lugs for bicycles, tricycles, and similar vehicles, not being brazed or joined with any other part.....	Do.
	Lugs, seat, for bicycles, tricycles, and similar vehicles, not being brazed or joined with any other part.....	Do.
265	Macaroni and vermicelli.....	2d. (4.05 cents) per pint or lb. <i>a</i>
	Machine belting (leather).....	85 per cent ad valorem.
	Machine tools, being steam hammers, drills, planes, and iron and wood working machines; also machine tools used in bootmaking, leather dressing, and other industries.....	20 per cent ad valorem.
	Machines, viz:	
	Button making, eyelet, knitting, sheep-shearing, stitching, dairy refrigerators, and separators.....	Free. <i>b</i>
	Printing and printing presses.....	Do. <i>b</i>
	Known as centrifugal cream separators.....	Do. <i>b</i>
	Sewing.....	Do. <i>b</i>
266	Constructed for use exclusively by viticulturists.....	Do.
	Iron and wood working, being machine tools.....	20 per cent ad valorem.
	Machinery, not otherwise enumerated.....	25 per cent ad valorem.
	Machinery for carding, spinning, weaving, and finishing the manufacture of fibrous material, and cards for such machinery.....	Free. <i>b</i>
	Machinery for telegraphic purposes.....	Do. <i>b</i>
	Machinery used in the manufacture of paper and for felting, including wire cloth and felts.....	Do. <i>b</i>
	Mail phaetons (including secondhand).....	£40 (\$195.66) each.
	Maize.....	2s. 11d. (70.96 cents) per cential.
	Maize flour or corn flour.....	2d. (4.05 cents) per pint or lb. <i>a</i>
	Maizena.....	Do. <i>a</i>
	Malleable rim bands (metal).....	Free.
267	Mallets.....	Do.
	Malt.....	4s. 6d. (\$1.095) per bushel.
	Mangoes (green).....	Free.
	Mantle cloths, woolen manufactures or manufactures containing wool, being piece goods, and all portions of piece goods not made up for women's and girls' wear.....	15 per cent ad valorem.
	Marble and stone, wrought:	
268	Monumental wrought stone.....	7s. 6d. (\$1.825) per cubic foot. <i>c</i>
269	Not otherwise enumerated.....	35 per cent ad valorem.
270	Marble and stone, wrought, being lithographic stones and stones for milling and grinding purposes.....	Free.
	Maalin pans (hollow ware, iron).....	Do.
	Matches and vestas, viz:	
	Wax vestas—	
	For every gross of metal boxes not otherwise specified, containing in each box—	
271	100 vestas or under.....	1s. 3d. (30.41 cents).
272	Over 100 and not exceeding 200 vestas.....	2s. 6d. (61 cents).
273	And so on per gross of metal boxes for each additional 100 vestas or part thereof.....	1s. 3d. (30.41 cents) additional.
	For every gross of paper, small round tin, or other boxes, containing in each box—	
274	100 vestas or under.....	1s. (24.33 cents).
275	Over 100 and not exceeding 200 vestas.....	2s. (48.66 cents).
276	And so on per gross of boxes for each additional 100 vestas or part thereof.....	1s. (24.33 cents) additional.
	Wooden matches: For every gross of boxes containing in each box—	
277	100 matches or under.....	6d. (12.17 cents).
278	Over 100 and not exceeding 200 matches.....	1s. (24.33 cents).
279	And so on per gross of boxes for each additional 100 matches or part thereof.....	6d. (12.17 cents) additional.
280	Matches—wood safety.....	Free.
	Material, fibrous—machinery for carding, spinning, weaving, and finishing the manufacture of.....	Do. <i>b</i>
	Material, silk for covering furniture.....	Do.

*a* Per pint or pound, or reputed package of that quantity or weight, and so in proportion for any such reputed quantity or weight.

*b* Exemption of machines does not apply to the motive power thereof (if any).

*c* For purposes of measurement each stone shall be considered a rectangular solid, corresponding in measurements to the extreme length, width, and height of the stone measured.

Import tariff—Continued.

No.	Articles.	Rate of duty.
280	<b>Materials, building, being—</b> Architraves and moldings, of all sorts (except picture-frame moldings), wholly or partly prepared, under 2 inches in width. Architraves and moldings, of all sorts (except picture-frame moldings) wholly or partly prepared, 3 inches and over in width. Boards—flooring, lining, weather, shelving: Dressed or planed. Doors not exceeding 1½ inches in thickness. Doors over 1½ inches and not exceeding 1½ inches in thickness. Doors over 1½ inches in thickness. Frames—door and window Hardwood Laths Palings Pickets—dressed Pickets—undressed Picture-frame moldings, not mitred Picture-frame moldings, mitred Sashes, window, unglazed Sashes, window, glazed Shingles Skirting, wholly or partly prepared Spokes, rims, and felloes in the rough (except hickory, free) Timber of sizes less than 7 by 2½ inches Timber, bent (not otherwise enumerated) Timber cut into shapes for making into cases, boxes, or similar articles. Timber, known as Oregon, of sizes less than 7 by 2½ inches. Timber, known as Oregon, of the sizes of 7 by 2½ inches and upward and less than 12 by 6 inches. Timber, known as Oregon, of the sizes of 12 by 6 inches and upward. <b>Materials, photographic, being china ware, earthenware, glassware, and porcelain.</b> <b>Materials, telegraphic, being china ware, earthenware, and porcelain.</b> <b>Materials, scientific, being china ware, earthenware, glassware, and porcelain.</b> Mats, floor (not otherwise enumerated) Mats, sugar Matter, advertising. (See Paper.) Matting (not otherwise enumerated) Matting, coir and jute Mattocks (metal) Mauls (metal) <b>Meats and fish:</b> Potted; and meats, fish, soups, and vegetables—extracts of or concentrated. Preserved, not salted or dried or preserved in brine. <b>Meats:</b> Beef, mutton, veal, and lamb Pork <b>Medical preparations containing opium</b>  <b>Medical preparations containing alcohol</b>  <b>Medical and sanitary ware—brown, cane, or fire clay</b> Medicine chests or cases, with or without fittings	4s. (97.33 cents) per 100 linear feet. 7s. (\$1.70) per 100 linear feet. 1s. 6d. (\$6.50 cents) per 100 superficial feet. 5s. (\$1.2166) each. 7s. 6d. (\$1.8217) each. 10s. (\$2.486) each. 5s. (\$1.2166) each. 3s. (48.66 cents) per 100 superficial feet. 5s. (\$1.2166) per 1,000. 9d. (18.25 cents) per 100. 6s. 6d. (\$1.5816) per 100. 6d. (12.17 cents) per 100. 15 per cent ad valorem. 35 per cent ad valorem. 2s. (48.66 cents) per pair. 3s. (73 cents) per pair. 9d. (18.25 cents) per 1,000. 7s. (\$1.703) per 100 linear feet. 6d. (12.17 cents) per 100. 4s. (97.33 cents) per 100 superficial feet. 25 per cent ad valorem. 6d. (12.17 cents) per cubic foot. 4s. (97.33 cents) per 100 superficial feet. 2s. (48.66 cents) per 100 superficial feet. 1s. (24.33 cents) per 100 superficial feet. Free. Do. Do. 30 per cent ad valorem. Free. 4d. (8.11 cents) per pound. 15 per cent ad valorem. 25 per cent ad valorem. 30 per cent ad valorem. Do. 20 per cent ad valorem. 2d. (4.05 cents) per pint or pound. a 7s. (\$1.703) per 100 pounds. 10s. (\$2.433) per 100 pounds. 21 (\$4.8665) per pound of opium contained therein, when not dutiable at a higher rate under the heading of medicines liable to 25 per cent ad valorem. 12s. (\$2.92) per gallon of the strength of proof by Sykes's hydrometer, and so in proportion for any greater or less strength than the strength of proof, when not dutiable at a higher rate under the heading of medicines liable to 25 per cent ad valorem. 8d. (16.18 cents) per cubic foot. b 25 per cent ad valorem.

a Per pint or pound, or reputed package of that quantity or weight, and so in proportion for any such reputed quantity or weight.

b Including packing (measuring outside the package as imported).

*Import tariff—Continued.*

No.	Articles.	Rate of duty.
285	Medicines, consisting of two or more ingredients mixed ready for use, not being in chemical combination; drugs and chemicals packed ready for retail sale or consumption, including medical compounds containing spirits not exceeding the strength of proof by Sykes's hydrometer: and all preparations recommended as beneficial for any portion of the human or animal body or the cure or the treatment of any disease or affection whatever, and medicine chests or cases, with or without fittings.	25 per cent ad valorem.
	Memo slates and tablets .....	20 per cent ad valorem.
	Merchandise imported for the supply of Her Majesty's land or sea forces or for the use of Her Majesty's Government.	Free.
	Metal cordage .....	Do.
	Metal foundry used in the manufacture of furniture.	Do.
	Metals, manufactures of, not otherwise enumerated, including—	
286	Fittings for pipes and tubes .....	30 per cent ad valorem.
287	H rolled girder and channel iron .....	£3 (\$14.60) per ton.
288	Wire, barbed .....	Do.
	Castings, viz—	
289	Bars, fire .....	Do.
290	Cylinders, hydraulic .....	Do.
291	Pipes, and connections for same .....	Do.
292	Plates, tank .....	Do.
293	Weights, sash .....	Do.
294	Machine tools, being steam hammers, drills, planes, and iron and wood working machines, also machine tools used in bootmaking, leather dressing, and other industries.	20 per cent ad valorem.
295	Machinery, not otherwise enumerated .....	25 per cent ad valorem.
296	Engines, of all kinds, not otherwise enumerated .....	30 per cent ad valorem.
	Metals, manufactures of, machines and machinery, viz—	
297	Anchors .....	Free.
298	Anvils .....	Do.
299	Balances, spring, to weigh up to 3 hundred weight .....	Do.
300	Bands, curtain .....	Do.
301	Bar, not machined and in the rough .....	Do.
302	Ball fittings .....	Do.
303	Bells, 6 inches and under .....	Do.
304	Bits (for harness) .....	Do.
305	Blocks and types, printers' .....	Do.
306	Blowers for ventilating mines .....	Do.
307	Metal foundry used in the manufacture of furniture .....	Do.
308	Breast drills .....	Do.
309	Bucket and kettle ears .....	Do.
310	Brushes, patent roller, for block making .....	Do.
311	Buttons .....	Do.
312	Caps, percussion .....	Do.
313	Carriage bolts three eighths of an inch in diameter and under and 4 inches in length and under .....	Do.
314	Hollow ware, iron, being oval boilers, camp ovens, digesters, kettles; brazing, fry, maalin, preserving, sauce, and stew pans; Danish, French, glue, oval, plumbers' stock, and three-legged pots; tea kitcheners or fountains, and gridirons.	Do.
315	Chains .....	Do.
316	Chains, curtain .....	Do.
317	Cloth, wire, over 36 mesh .....	Do.
318	Concentrators for mining purposes .....	Do.
319	Copper and copper ware, being prepared plates for engravers and lithographers, silver-plated sheet, perforated sheet, rivets, washers.	Do.
320	Cornices in piece .....	Do.
321	Crucibles .....	Do.
322	Detonators .....	Do.
323	Door fittings (except handles and plates) .....	Do.
324	Engines, traction .....	Do.
325	Firearms .....	Do.
326	Fittings, electric, viz: Arc lamps without globes, carbons, incandescent lamps, automatical resistors, transmitters, or transformers, and storage batteries .....	Do.
327	Gate fittings (except hook-and-eye, strap, and T hinges) ..	Do.
328	Hames .....	Do.
329	Handles, trunk .....	Do.
330	Hinges, except hook-and-eye, strap, and T .....	Do.
331	Hooks (brass) .....	Do.
332	Hooks, cornice .....	Do.
333	Hooks, curtain .....	Do.
334	Hoop, not machined and in the rough .....	Do.
335	Instruments, optical, scientific .....	Do.
336	Iron, angle and T .....	Do.

*Import tariff—Continued.*

No.	Articles.	Rate of duty.
<b>Metals, manufactures of, etc.—Continued.</b>		
337	Iron, sheet, corrugated.....	Free.
338	Irons, box and sad.....	Do.
339	Irons, stirrup.....	Do.
340	Knives, chaff cutter.....	Do.
341	Knives, reaping, machine.....	Do.
42	Latches.....	Do.
347	Lightning conductors.....	Do.
344	Locks.....	Do.
345	Machinery for carding, spinning, weaving, and finishing the manufacture of fibrous material, and cards for such machinery.....	Do. a
346	Machinery for telegraphic purposes.....	Do. a
347	Machinery used in the manufacture of paper and for felt-ing, including wire cloth and felts.....	Do. a
348	Machines, printing, and printing presses.....	Do. a
349	Machines, sewing.....	Do.
350	Machines, viz: Button-making, eyelet, knitting, sheep-shearing, stitching, dairy refrigerators and separators.....	Do.
351	Machines known as centrifugal cream separators.....	Do. a
352	Meters, gas, internal fittings of, when imported in parts not put together.....	Do.
353	Mortars and pestles.....	Do.
354	Netting, wire, galvanized, machine-made.....	Do.
355	Pig.....	Do.
356	Pins, gimp.....	Do.
357	Pipes and tubes, viz: Brass cased, brazed, solid-drawn, welded, and fittings—iron, screwed for wrought-iron pipes.....	Do.
358	Plate, not machined and in the rough.....	Do.
359	Plates, circular, for the manufacture of saws.....	Do.
360	Plates, prepared for engravers and lithographers.....	Do.
361	Pneumatic tires, parts of, being valves, wires, and rims.....	Do.
362	Pneumatic tires, inflators for.....	Do.
363	Primers.....	Do.
364	Pulleys under 4 inches.....	Do.
365	Rails, tram and railway.....	Do.
366	Reaping-machine knives.....	Do.
367	Rings, curtain.....	Do.
368	Rivets.....	Do.
369	Rod, not machined and in the rough.....	Do.
370	Saws of all kinds, but not the machinery connected therewith (if any).....	Do.
371	Scales, to weigh up to 3 cwt.....	Do.
372	Scrap.....	Do.
373	Screw hooks, eyes, and rings.....	Do.
374	Screws, cork, galvanized, hand, table, wood.....	Do.
375	Sheet, not machined and in the rough.....	Do.
376	Sheet (copper), silver plated.....	Do.
377	Sheet (copper), perforated.....	Do.
378	Sheet, viz: Copper, brass, zinc, muntz, and other mixed metals, in circles not less than 24 inches in diameter.....	Do.
379	Sheet (zinc), perforated.....	Do.
380	Slides, cornice.....	Do.
381	Spokes, not machined and in the rough.....	Do.
382	Spoons, iron or steel.....	Do.
383	Springs, buffer.....	Do.
384	Steelyards, to weigh up to 3 cwt.....	Do.
385	Tacks, 1 inch and under.....	Do.
386	Tires of steel in the rough.....	Do.
387	Tools of trade, not being machinery (except napping, spalling, and quartz hammers, picks, mattocks, gas and blacksmiths' tongs, mauls, wedges, crowbars, soldering irons).....	Do.
388	Trace hooks, water conductors, seat fasteners, axle clips and spring clips, malleable rim bands, hood springs, shaft couplings, roller bolts, kingbolts, iron washers, pole and shaft eyes, iron rivets, step pads, tubular bows, break rolls for roller flour mills.....	Do.
389	Traps, vermin.....	Do.
390	Types, printers' and brass.....	Do.
391	Washers (copper).....	Do.
392	Window fittings (except shutters, blinds, poles, and cornices).....	Do.
393	Wire, not machined and in the rough.....	Do.
394	Metal furniture (including secondhand).....	30 per cent ad valorem.
395	Metal ware, plated and mixed (except furniture otherwise dutiable).....	25 per cent ad valorem.
396	Metal ware, plated and mixed, being door handles, locks, shaft tips, stump and finger joint, and slot irons used in carriage building, harness mountings, and hames.....	Do.

a Exemption of machines does not apply to the motive power thereof (if any).



## Import tariff—Continued.

No.	Articles.	Rate of duty.
395	Meters, gas, internal fittings of, when imported in parts not put together.	25 per cent ad valorem.
	Methylated spirits	1s. (24.33 cents) per liquid gallon.
	Military socks	Free.
396	Milk, preserved.	2d. (4.05 cents) per pint or pound.
	Millboard (including gray millboard)	Free.
	Millet, broom corn	10 per cent ad valorem.
	Milling, stones for	Free.
	Mills, grape and stemmers	Do.
	Mineral oil in bulk, refined, of which the point of ignition is below 80° F.	Do.
	Mineral waters	10 per cent ad valorem.
397	Miners' safety hats	Free.
398	Miners' safety lamps	Do.
	Minor articles used in the manufacture of any dutiable article when stamped in gold, silver, or in blind.	30 per cent ad valorem.
399	Minor articles of mixed or undecorated materials used in the manufacture of any dutiable article; provided that such minor articles are enumerated in any order of the commissioner and published in the Government Gazette.	Free.
	Mixed metal ware (except furniture otherwise dutiable)	25 per cent ad valorem.
	Mixed metals, in circles not less than 24 inches in diameter	Free.
	Molasses, refined	6s. (\$1.460) per cwt.
	Molasses, refined, in bond	5s. (\$1.2166) per cwt.
	Molasses, unrefined	2s. (48.66 cents) per cwt.
	Monumental wrought stone	7s. 6d. (\$1.825) per cubic foot.
	Morphia	Free.
	Mortars and pestles (metal)	Do.
	Moldings of all sorts (except picture-frame moldings), wholly or partly prepared, under 3 inches in width.	4s. (97.53 cents) per linear foot.
	Moldings of all sorts (except picture-frame moldings), wholly or partly prepared, 3 inches and over in width.	7s. (\$1.703) per 100 linear feet.
	Moldings, picture frame, not mitered	15 per cent ad valorem.
	Moldings, picture frame, mitered	35 per cent ad valorem.
	Mountings, harness and hames (plated or mixed metal)	Free.
	Mounts or stands for pictures	20 per cent ad valorem.
	Mungo fur, being hatters'	Free.
	Muntz metal, in circles not less than 24 inches in diameter	Do.
	Muriatic acid	5s. (\$1.2166) per cwt.
	Musical instruments, including secondhand:	
	Pipe organs and all parts thereof, including pianoforte action, made up.	25 per cent ad valorem.
	Pianos, upright	£5 (\$24.333) each.
	Pianos, square, grand, or semigrand	£15 (\$73) each.
	Harmoniums and cabinet organs, not otherwise enumerated.	£3 (\$14.60) each.
400	Musical instruments, being action work in separate pieces, including rails and keys.	Free.
401	Mustard	2d. (4.05 cents) per pound.
402	Mustard seed	4d. (1.01 cents) per pound.
	Mutton	7s. (\$1.703) per 100 pounds.
	Nails:	
403	Iron and steel	7s. 6d. (\$1.825) per cwt.
404	Horseshoe	14s. (\$3.40) per cwt.
405	Nails, being nails for trunks and grindery	Free.
	Napping hammers (metal)	30 per cent ad valorem.
	Naps for women's and girls' wear, being woolen manufactures or manufactures containing wool, being piece goods and all portions of piece goods not made up.	15 per cent ad valorem.
	Neckties, silks for, cut up into sizes or lengths for making, under regulations to be made by the commissioner of trade and customs.	Free.
	Nets:	
406	Hammocks and hammock netting	25 per cent ad valorem.
407	Lawn tennis nets and netting	Do.
408	Cricket nets and netting	Do.
409	Hat nets	Do.
	Netting, wire, galvanized, machine made	Free.
	Nipples for bicycles, tricycles, and similar vehicles, not being brazed or joined with any other part.	Do.
	Nitrate of silver	Do.
	Nitric acid	5s. (\$1.2166) per cwt.
410	Nuts	2d. (4.05 cents) per pound.
411	Nuts, being candle nuts and cocoanuts	Free.
	Nux vomica	Do.
	Oars, ash	Do.
	Oatmeal	9s. (\$2.190) per cental.
	Oats	3s. (73 cents) per cental.
412	Oil and paste, furniture	20 per cent ad valorem.

a For purposes of measurement each stone shall be considered as a rectangular solid corresponding in measurements to the extreme length, width, and height of the stone measured.

*Import tariff—Continued.*

No.	Articles.	Rate of duty.
412	Oil and other floor cloth (except coir and jute matting otherwise dutiable).	15 per cent ad valorem.
413	Oil in bulk, being cocoanut, fish of all sorts, mineral refined, of which the point of ignition is below 80° F., kerosene, palm, lubricating of which the chief component part is mineral and resin.	Free.
414	Oil silk .....	Do.
414	Oilmen's stores, packed in bottles or jars, not exceeding 1 reported quart in size, or in canisters or vessels not exceeding 1 quart in size.	20 per cent ad valorem.
415	Oilmen's stores, not otherwise enumerated.	10 per cent ad valorem.
416	Oilmen's stores, being essential oils and essences not containing alcohol, and isinglass uncut.	Free.
417	Oils in bulk .....	6d. (12.17 cents) per gallon.
417	Oils, packed in bottles, jars, or other vessels not exceeding 1 gallon in size, as under:	
418	Quarts and over a pint .....	4s. (97.33 cents) per dozen.
419	Pints and over a half pint .....	2s. (48.66 cents) per dozen.
420	Half pints and over a quarter pint .....	1s. (24.33 cents) per dozen.
421	Quarter pints and smaller sizes .....	6d. (12.17 cents) per dozen.
422	Over a quart and not exceeding a gallon .....	12s. (\$2.92) per dozen.
	Oleomargarine and butterine .....	1s. (24.33 cents) per pound.
	Olives, green .....	Free.
	Omnibuses and coaches (including secondhand) for carrying mails or passengers.	225 (\$121.66) each.
423	Onions .....	21 (\$4.8665) per ton.
424	Opium, including all goods, wares, and merchandises (except medical preparations) mixed or saturated with opium, or with any preparation or solution thereof or steeped therein, respectively.	21 (\$4.8665) per pound.
425	Opium, medical preparations containing .....	21 (\$4.8665) per pound of opium contained therein, when not dutiable at a higher rate under the heading of medicines liable to 25 per cent ad valorem.
	Optical, surgical, and scientific instruments (glassware) .....	Free.
	Optical and scientific instruments (metal) .....	Do.
	Oranges, green .....	9d. (18.25 cents) per bushel.
	Organs, pipe (including secondhand), and all parts thereof .....	25 per cent ad valorem.
	Organs, cabinet (including secondhand), not otherwise enumerated.	23 (\$14.60) each.
	Ovens, camp (hollow ware, iron) .....	Free.
	Oval boilers (hollow ware, iron) .....	Do.
	Oval pots (hollow ware, iron) .....	Do.
	Oregon, timber known as, of sizes less than 7 by 2½ inches .....	4s. (97.33 cents) per 100 superficial feet.
	Oregon, timber known as, of the sizes of 7 by 2½ inches and upward, and less than 12 by 6 inches .....	2s. (48.66 cents) per 100 superficial feet.
	Oregon, timber known as, of the sizes of 12 by 6 inches and upward .....	1s. (24.33 cents) per 100 superficial feet.
	Oregon, timber known as, undressed logs of any size .....	Free.
	Overshoes or goloshes .....	4s. (97.33 cents) per dozen pairs.
426	Packages, secondhand, in which ships' stores have been imported.	Free.
427	Packages in which goods are ordinarily imported, not otherwise enumerated.	Do.
	Packing, engine (not being sheet) .....	12s. (\$2.92) per cwt.
	Pads:	
	Blotting (see Stationery) .....	35 per cent ad valorem.
	Side (articles of artificial human hair, manufactured) .....	25 per cent ad valorem.
	Step (metal) .....	Free.
	Paddy .....	2s. (48.66 cents) per cental.
	Painters' brushes .....	25 per cent ad valorem.
	Paints and colors:	
428	Ground in oil, including patent driers and putty .....	22 (\$9.73) per ton.
429	Mixed ready for use, from or of any substance .....	24 (\$19.466) per ton.
430	Paint, dry white lead .....	23 (\$9.73) per ton.
	Palings .....	9d. (18.25 cents) per 100.
	Palm oil, in bulk .....	Free.
	Pans, brazing, fry, maelin, preserving, sauce, and stew (hollow ware, iron).	17o.
	Paper:	
431	Cut .....	2d. (4.65 cents) per pound.
432	Advertising matter, printed or lithographed, or any printed plates, lithographs, pictures, cards, calendars, almanacs, or matter of a similar description used or designed for use for advertising purposes.	4d. (8.11 cents) per pound.
433	Other .....	6s. (\$1.46) per cwt.
434	Paper bags .....	10s. (\$2.433) per cwt.
	Paper boxes, including paper or cardboard (with or without printing), cut into shapes for wrapping or boxing.	25 per cent ad valorem.

## Import tariff—Continued.

No.	Articles.	Rate of duty.
435	Paper, cardboard, pasteboard.....	4s. (97.33 cents) per cwt.
436	Paper, being printing and writing, in original wrappers and uncut edges, as it leaves the mill: paper hangings and millboard (including gray millboard).	Free.
437	Paper specially prepared for making gun or blasting cartridges.	Do.
438	Paper, vegetable parchment (used for packing and wrapping butter).	Do.
	Paper, writing, fancy wrappers for.....	35 per cent ad valorem.
	Paper, all printed, ruled, or engraved forms of, bound or unbound.	Do.
	Paper or cardboard (with or without printing) cut into shapes for wrapping or boxing.	25 per cent ad valorem.
	Paper, machinery used in the manufacture of.....	Free. <sup>a</sup>
	Paper hangings.....	Free.
439	Paraffine wax.....	1d. (2.02 cents) per pound.
	Parasols, sunshades, and umbrellas, with or without covers, made up wholly or in part:	
440	From materials not containing silk.....	1s. (24.33 cents) each.
441	From materials containing silk.....	2s. 6d. (61 cents) each.
442	Parasol, sunshade, and umbrella sticks, when wholly or partly fitted with frames.	1s. (24.33 cents) each.
	Parchment, cut.....	20 per cent ad valorem.
	Parchment, vegetable (used for packing or wrapping butter).	Free.
	Parts of carriages:	
	Sets of wheels (unbored and untired).....	£1 12s. (\$7.816) per set.
	Sets of wheels (bored and tired) ..	£2 8s. (\$11.676) per set.
	Poles.....	4s. (97.33 cents) each.
	Shafts and bars.....	10d. (20.28 cents) per set.
	Under gear (including axles and arms).....	£3 4s. (\$15.57) per set.
	Buggy tops—	
	If composed principally of leather.....	£4 (\$19.466) each.
	If of any other material.....	£2 8s. (\$11.676) each.
	Carriage bodies in the white.....	£4 (\$19.466) each.
	Partly boiled fruits.....	3d. (6.06 cents) per pound.
	Passengers' baggage, being cabin furniture and personal luggage.	Free.
	Paste and oil, furniture.....	20 per cent ad valorem.
	Paste and polishing, harness.....	25 per cent ad valorem.
	Pasteboard.....	4s. (97.33 cents) per cwt.
	Patent safety oil engines, used as portable or stationary engines.	15 per cent ad valorem.
	Patent driers.....	£2 (\$9.73) per ton.
	Pattens and clogs.....	20 per cent ad valorem.
	Pawpaw apples, green.....	Free.
	Pearl barley.....	7s. 6d. (\$1.825) per cwt.
	Pease.....	2s. 11d. (70.96 cents) per cwt.
443	Peel, candied, drained, or preserved.....	2d. (4.05 cents) per pound.
	Pedals for bicycles, tricycles, and similar vehicles, not being brazed or joined with any other part.	Free.
	Pencil cases (see Jewelry).....	20 per cent ad valorem.
	Perambulators (including second-hand), whether wholly or partly made up, or parts of the same.	35 per cent ad valorem.
	Percussion caps (metal).....	Free.
	Perforated sheet copper.....	Do.
	Perforated sheet zinc.....	Do.
	Perfumed spirits.....	£1 4s. (\$5.84) per gallon.
444	Perfumery.....	20 per cent ad valorem.
	Perry, in bottles, per gallon, or for 6 reputed quart bottles, or for 12 reputed pint bottles.	1s. 3d. (30.41 cents).
	Perry, not otherwise enumerated.....	10d. (20.28 cents) per gallon.
	Personal luggage.....	Free.
	Persimmons, green (Japanese date plums).....	Do.
	Pestles and mortars (metal).....	Do.
	Phaetons, mail (including second-hand).....	£40 (\$195.66) each.
	Photographic materials, being chinaware, earthenware, glassware, and porcelain.	Free.
	Pianos, upright (including second-hand).....	£5 (\$24.333) each.
	Pianos, square, grand, or semi-grand (including second-hand).....	£15 (\$73) each.
	Pianoforte action (including second-hand), made up.....	25 per cent ad valorem.
	Pickets:	
	Dressed.....	6s. 6d. (\$1.5817) per 100.
	Undressed.....	6d. (12.17 cents) per 100.
	Pickles (packed in bottles, jars, or other vessels, not exceeding 1 gallon in size):	
445	Quarts, and over a pint.....	3s. (73 cents) per dozen.
446	Pints, and over a half-pint.....	2s. 6d. (61 cents) per dozen.
447	Half-pints and smaller sizes.....	1s. (24.33 cents) per dozen.
448	Over a quart and not exceeding a gallon.....	12s. (\$2.92) per dozen.
449	Pickles, all other.....	20 per cent ad valorem.

<sup>a</sup> Exemption of machines does not apply to the motive power thereof, if any.

## Import tariff—Continued.

No.	Articles.	Rate of duty.
449	Picks (metal) .....	30 per cent ad valorem.
	Picture-frame moldings, not mitered .....	15 per cent ad valorem.
	Picture-frame moldings, mitered .....	35 per cent ad valorem.
	Pictures, mounts or stands for .....	20 per cent ad valorem.
	Pictures, used or designed for use, for advertising purposes ..	4d. (8.11 cents) per pound.
	Picture frames, wooden .....	25 per cent ad valorem.
	Pig iron .....	Free.
	Pigs, live .....	10s. (\$2.483) per head.
	Pineapples, green .....	Free.
	Pins, gimp (metal) .....	Do.
	Pipe organs (including secondhand), and all parts thereof ..	25 per cent ad valorem.
	Pipes and tubes, viz: Brass-cast, brazed, solid-drawn, welded, and fittings; iron, screwed for wrought-iron pipes.	Free.
	Pipes and tubes, fittings for (metal) .....	30 per cent ad valorem.
	Pipes (castings), and connections for same .....	23 (\$14.60) per ton.
	Pipes:	
450	Smoking, clay .....	1s. (24.33 cents) per gross.
451	Smoking, all other, and cigar and cigarette holders .....	25 per cent ad valorem.
452	Cases for pipes, cigar and cigarette holders .....	Do.
453	Piping, lead .....	2s. 6d. (61 cents) per cwt.
	Pitch .....	25 per cent ad valorem.
	Pitch, being bone pitch, sweated or prepared pitch, and Stock- holm pitch.	Free.
	Plaits, hair (articles of artificial human hair, manufactured) ..	25 per cent ad valorem.
	Plait stems, hair (articles of artificial human hair, manufac- tured).	Do.
	Platings .....	Do.
	Planes, being machine tools .....	20 per cent ad valorem.
	Plaster of paris and other products having sulphate of lime as a basis.	1s. (24.33 cents) per cwt.
454	Plate (metal), not machined and in the rough .....	Free.
	Plate of gold and silver, jewelry, watches, and heirlooms which have been in use and which have been left by will to, or inherited by, the importer, provided that such arti- cles are not imported for sale, and that the intrinsic value thereof does not exceed 75 per cent of the value of new articles of a similar description; and trophies won.	Free. a
455	Plate of gold .....	8s. (\$1.946) per ounce troy.
456	Plate of silver .....	2s. (48.66 cents) per ounce troy.
	Plated and mixed metal ware (except furniture otherwise dutiable).	25 per cent ad valorem.
	Plated and mixed metal ware, being door handles, locks, shaft tips, stump and finger joints, and slot irons used in carriage building, harness mountings, and hames.	Free.
	Plates, circular, for the manufacture of saws (metal) .....	Do.
	Plates, prepared for engravers and lithographers (metal) .....	Do.
	Plates, printed (paper), used or designed for use for adver- tising purposes.	4d. (8.11 cents) per pound.
	Plates, tank (castings) .....	23 (\$14.60) per ton.
457	Plates, decorated tin, for manufacturing tinware .....	12½ per cent ad valorem.
	Playing cards .....	3s. (73 cents) per dozen packs.
	Playing cards in sheets .....	2s. 6d. (61 cents) per dozen packs.
	Plumbers' stock pots (hollow ware, iron) .....	Free.
	Plums, Japanese date (persimmons), green .....	Do.
	Plush, silk, hatters' .....	Do.
	Plush, cut up into sizes or lengths for covering furniture, under regulations to be made by the commissioner of trade and customs.	Do.
	Plush, imitations of being woolen manufactures or manufac- tures containing wool, being piece goods and all portions of piece goods, not made up (except for upholstery, free).	15 per cent ad valorem.
	Plush, imitations of, and similar makes for upholstery .....	Free.
	Pneumatic tires:	
	Inflators for (metal) .....	Do.
	For bicycles, tricycles, and similar vehicles, all fittings and parts used in the manufacture of, not being brazed or joined with any other part.	Do.
	Parts of, being valves, wires, and rims (metal) .....	Do.
	Steel rims for, for bicycles, tricycles, and similar vehicles, not being brazed or joined with any other part.	Do.
	Pole and shaft eyes (metal) .....	Do.
	Poles (parts of carriages) .....	4s. (97.33 cents) each.
	Poles and shafts, in the rough (wooden) .....	Free.
	Polishes, made of plumbago, in packages of less than 2 pounds weight.	20 per cent ad valorem.
	Polishing, harness .....	25 per cent ad valorem.
	Porcelain and chinaware .....	15 per cent ad valorem.

a Heirlooms shall mean and include all articles that have been in the possession of the sender or any deceased relative for a period of not less than five years.

## Import tariff—Continued.

No.	Articles.	Rate of duty.
457	Porcelain, being photographic, scientific, and telegraphic materials.	Free.
	Pork	10s. (\$2.433) per 100 pounds.
	Portable engines, fixed on a locomotive boiler horizontally, and fitted up with wheels and shafts suitable for transport on an ordinary road.	15 per cent ad valorem.
	Porter, in bottles per gallon, or for 6 reputed quart bottles, or for 12 reputed pint bottles.	1s. 3d. (30.41 cents).
	Porter, not otherwise enumerated	10d. (20.28 cents) per gallon.
	Portmanteaus, leather, or of which leather is the most valuable part.	30 per cent ad valorem.
	Posters, of all kinds, framed (see Stationery)	35 per cent ad valorem.
	Posts and rails, undressed	Free.
458	Potatoes	21 (\$4.8665) per ton.
	Pots, being Danish, French, glue, oval, plumbers' stock, and three-legged (hollowware, iron).	Free.
	Pots, flower (see Earthenware)	8d. (16.18 cents) per cubic foot. <sup>a</sup>
	Powder:	Free.
	Fine meal, not sporting, in bulk and in packages of not less than 25 pounds each	Do.
	Common blasting	3d. (6.08 cents) per pound.
	Sporting	10 per cent ad valorem.
	Inks, writing.	20 per cent ad valorem.
459	Powders, baking, soldits, washing.	Free.
	Precious stones, unset	Free.
	Preparations, medical:	12s. (\$2.92) per gallon of the strength of proof by Sykes's hydrometer, and so in proportion for any greater or less strength than the strength of proof when not dutiable at a higher rate under the heading of medicines liable to 25 per cent ad valorem. 21 (\$4.8665) per pound of opium contained therein, when not dutiable at a higher rate under the heading of medicines liable to duty at 25 per cent ad valorem.
	Containing alcohol	
	Containing opium	
	Prepared pitch	Free.
	Preserved fruits (preserved from decay by any process), not packed in bottles, jars, or other vessels.	3d. (6.08 cents) per pound.
	Preserved fruits (not dried), packed in bottles, jars, or other vessels, as under:	6s. (\$1.46) per dozen. 3s. (73 cents) per dozen. 1s. 6d. (36.50 cents) per dozen. 18s. (\$4.38) per dozen. 2d. (4.05 cents) per pint or pound. <sup>b</sup>
	Quarts and over a pint	
	Pints and over half a pint	
	Half pints and smaller sizes	
	Over a quart and not exceeding a gallon	
	Preserved meats and fish, not salted or dried or preserved in brine.	Do.
	Preserved milk	2d. (4.05 cents) per pound.
	Preserved peel	Do.
	Preserving jars (glassware):	2s. 6d. (61 cents) per cubic foot. <sup>a</sup> 1s. (24.33 cents) per cubic foot. <sup>a</sup>
	When cut, embossed, engraved, etched, frosted, ground, or sand blasted.	
	When not cut, embossed, engraved, etched, frosted, ground, or sand blasted.	Free.
	Preserving pans (hollow ware), iron	Do. <sup>c</sup>
	Presses, printing (metal)	Do.
	Presses, wine	Do.
	Primers (metal)	Do.
	Printed flannels—Woolen manufactures or manufactures containing wool, being piece goods and all portions of piece goods not made up, printed, or colored all over (but not plain white, plain blue, or Shetland flannels).	15 per cent ad valorem.
	Printed plates (paper), used or designed for use for advertising purposes.	4d. (8.11 cents) per pound.
	Printers' blankets	Free.
	Printers' blocks and types (metal)	Do.
	Printers' and brass types (metal)	Do.
	Printing ink (colored)	6d. (12.17 cents) per pound.
	Printing machines	Free. <sup>c</sup>
	Printing paper in original wrappers and uncut edges as it leaves the mill.	Do.
	Printing presses	Do. <sup>c</sup>

<sup>a</sup> Including packing (measuring outside of package as imported).

<sup>b</sup> Per pint or pound or reputed package of that quantity or weight, and so in proportion for any such reputed quality or weight.

<sup>c</sup> Exemption of machines does not apply to the motive power thereof (if any).

*Import tariff—Continued.*

No.	Articles.	Rate of duty.
459	Propagating glasses, when cut, embossed, engraved, etched, frosted, ground, or sand blasted.	2s. 6d. (61 cents) per cubic foot. <i>a</i>
	Propagating glasses, when not cut, embossed, engraved, etched, frosted, ground, or sand blasted.	1s. (24.33 cents) per cubic foot. <i>a</i>
460	Provisions (including vegetables)—Salted, dried, or preserved in brine, not otherwise enumerated (except beef, mutton, veal, lamb, and pork otherwise dutiable).	5s. (\$1.2166) per cwt.
	Pudding bowls, C. C. (earthenware)	8d. (16.18 cents) per cubic foot. <i>a</i>
	Pulleys, under 4 inches (metal)	Free.
	Pull-over hoods, felt	Do.
	Pulp, fruit	3d. (6.08 cents) per pound.
	Pulse and grain of every kind not otherwise enumerated, when prepared or in any way manufactured.	5s. (\$1.2166) per cental.
	Pulse and grain of every kind not otherwise enumerated	2s. (48.66 cents) per cental.
	Putty	£2 (\$9.733) per ton.
	Quartz hammers	30 per cent ad valorem.
461	Quilts—Sewn, coiled, and cushioned	Do.
	Rails—Tram and railway (metal)	Free.
	Rails and posts, undressed	Do.
	Railway and tram rails (metal)	Do.
	Reaper and binder twine	8s. (\$1.946) per cwt.
	Reapers and binders	Free.
	Reaping machine knives	Do.
	Refrigerators and separators, dairy	Do. b
	Reps, silk, for covering furniture	Do.
	Resin oil, in bulk	Do.
	Resistors, automatical (fittings, electric)	Do.
	Reticules, including the articles belonging thereto (if any)	25 per cent ad valorem.
	Retorts	20 per cent ad valorem.
462	Rice	6s. (\$1.46) per cental.
463	Undressed, imported into any bonded warehouse, and dressed therein.	4s. (97.33 cents) per cental.
464	Paddy	2s. (48.66 cents) per cental.
465	Imported into any bonded warehouse and manufactured into starch therein.	Free.
	Rims, spokes, and felloes:	
	In the rough (except hickory—free)	6d. (12.17 cents) per 100.
	Of hickory in the rough	Free.
	Rims (metal), being parts of pneumatic tires	Do.
	Rims, steel, for pneumatic or other tires for tricycles, bicycles, and similar vehicles, not being brazed or joined with any other part.	Do.
	Rings, curtain (metal)	Do.
	Rings of gold, finished or unfinished, but without cameos or precious stones set therein.	4s. (97.33 cents) per dwt. Troy.
	Rivets, copper	Free.
	Rivets (metal)	Do.
	Rock salt, being brown	Do.
	Ruckingham ware (see Earthenware.)	8d. (16.18 cents) per cubic foot. <i>a</i>
	Rod, not machined and in the rough (metal)	Free.
	Roller bolts (metal)	Do.
	Rolls:	
	Break, for roller flour mills	Do.
466	Ornamental, for bookbinders	10 per cent ad valorem
	Rope coil	5s. (\$1.2166) per cwt.
	Rubber goods, all exclusively used in the manufacture of cycles and cycle tires, not being brazed or joined with any other part.	Free.
	Rubbers (India-rubber skin)	Do.
	Ruchings	25 per cent ad valorem.
	Ruffling	Do.
	Rugs and rugging, being woolen manufactures or manufactures containing wool, not otherwise enumerated.	Do.
	Rugs, floor, of all kinds, not otherwise enumerated	30 per cent ad valorem.
467	Rugs, waterproof, and horse clothing (including saddlecloths, also girths not otherwise dutiable).	35 per cent ad valorem.
	Sacks and bags, wholly or partly made, the capacity of which is less than 3 bushels.	6d. (12.17 cents) per dozen.
	Sacks and bags, being gunnies and sugar mats	Free.
	Sail irons	Do.
	Saddles, or articles made up of leather, or any manufacture of which leather is the most valuable part.	30 per cent ad valorem.
	Saddlecloths (woolen)	Free.
	Saddlecloths, not otherwise dutiable	35 per cent ad valorem.
	Saddletrees:	
468	Harness	10s. (\$2.433) per dozen.
469	Riding	£1 (\$4.8665) per dozen.
	Saddlers' serges (woolen)	Free.
471	Salt	£1 (\$4.8665) per ton.

*a* Including packing (measuring outside the package as imported).*b* Exemption of machines does not apply to the motive power thereof (if any).

## Import tariff—Continued.

No.	Articles.	Rate of duty.
471	Salt, being brown rock salt .....	Free.
	Sanitary ware—brown, cane, or fire-clay earthenware .....	8d. (16.18 cents) per cubic foot. <i>a</i>
	Sash weights (castings) .....	£3 (\$14.60) per ton.
	Sashes, window:	
	Unglazed .....	2s. (48.66 cents) per pair.
	Glazed .....	3s. (73 cents) per pair.
	Saucepans (hollow ware, iron) .....	Free.
	Sauces, packed in bottles, jars, or other vessels not exceeding 1 gallon in size, as under, viz:	
472	Quarts and over a pint .....	4s. (97.33 cents) per dozen.
473	Pints and over a half pint .....	2s. (48.66 cents) per dozen.
474	Half pints and over quarter pints .....	1s. (24.33 cents) per dozen.
475	Quarter pints and small sizes .....	6d. (12.17 cents) per dozen.
476	Over a quart and not exceeding a gallon .....	12s. (\$2.92) per dozen.
477	Sauces—All other .....	10 per cent ad valorem.
	Saucers, flower pot (earthenware) .....	8d. (16.18 cents) per cubic foot. <i>a</i>
	Saws of all kinds, but not the machinery connected therewith, if any (metal) .....	Free.
	Scales, to weigh up to 3 cwt. (metal) .....	Do.
	Scent boxes or cases, including the articles belonging thereto (if any) .....	25 per cent ad valorem.
	School globes, mounted .....	Free.
	Scientific materials, being chinaware, earthenware, and porcelain .....	Do.
	Scientific instruments, being glassware and metal .....	Do.
	Scotch barley .....	7s. 6d. (\$1.825) per cental.
	Scourers, twilled (woolen) .....	Free.
	Scrap metal .....	Do.
	Screw hooks, eyes and rings (metal) .....	Do.
	Screws—Cork, galvanized, hand, table, wood (metal) .....	Do.
	Screws, bench .....	Do.
	Seat fasteners (metal) .....	Do.
	Seat lugs for bicycles, tricycles, and similar vehicles, not being brazed or joined with any other part .....	Do.
	Seed, mustard .....	½d. (1.01 cents) per pound.
478	Seeds—Canary .....	10 per cent ad valorem.
	Seidlitz powders .....	20 per cent ad valorem.
	Seizing lines .....	12s. (\$2.92) per cwt.
	Separators:	
	Centrifugal, cream (metal) .....	Free <i>b</i>
	Dairy (metal) .....	Do. <i>b</i>
	Serges, saddlers' (woolen) .....	Do.
	Sewing machines .....	Do. <i>b</i>
	Shaft couplings (metal) .....	Do.
	Shaft eyes (metal) .....	Do.
	Shaft tips, used in carriage building (plated or mixed metal) .....	Do.
	Shafts and bars (parts of carriages) .....	10d. (20.28 cents) per set.
	Shafts and poles, in the rough .....	Free.
	Shapes, hat and bonnet .....	1s. (24.33 cents) per dozen.
	Sheep, live .....	2s. (48.66 cents) per head.
	Sheep-shearing machines .....	Free. <i>b</i>
	Sheepwash (tobacco), including tobacco soaked on the laund- ing thereof from the importing ship, or on delivery from the warehouse, in turpentine, oil, or other fluid, in the pres- ence of some officer of customs, so as to render it unfit and useless for human consumption.	Do.
	Sheet lead .....	2s. 6d. (61 cents) per cwt.
	Sheet (metal), not machined and in the rough .....	Free.
	Sheet (copper):	
	Silver plated .....	Do.
	Perforated .....	Do.
	Sheet, viz: Copper, brass, zinc, muntz, and other mixed metals, in circles not less than 24 inches in diameter.	Do.
	Sheet (zinc), perforated .....	Do.
	Shelving boards, dressed or planed .....	1s. 6d. (36.50 cents) per 100 super- ficial feet.
	Shingles (see Timber) .....	9d. (18.25 cents) per 1,000.
479	Ships fittings .....	Free.
	Ships stores, packages, second-hand, in which imported Shirts are:	Do.
	Woolen manufactures or manufactures containing wool, being piece goods not otherwise enumerated, and all portions of piece goods not made up.	30 per cent ad valorem; and (n and after Jan. 1, 1898, 25 per cent ad valorem.
	Woolen manufactures or manufactures containing wool, being piece goods and all portions of piece goods not made up, fancy, and shirtings containing silk.	15 per cent ad valorem.

*a* Including packing (measuring outside the package as imported).*b* Exemption of machines does not apply to the motive power thereof (if any).

Import tariff—Continued.

No.	Articles.	Rate of duty.
479	Shoes and boots—English sizes of 1888 to be the standard, viz: Men's, No. 6 and upward ..... Youths', Nos. 2-5 ..... Boys', Nos. 7-1 ..... Women's, No. 3 and upward ..... Girls', Nos. 11-2 ..... Girls', Nos. 7-10 ..... Children's, Nos. 4-6, and slippers With uppers of lasting or of other material not being leather, with or without leather toe caps, but not go- loshed or vamped with leather. Slippers, Nos. 7-2 ..... Slippers, not otherwise mentioned ..... Slippers, of straw only ..... Shoes, spiked ..... Goloshes or overshoes ..... Shoes of india rubber ..... Shoes known as "sand" shoes, "gymnastic" shoes, "plimsolls," and "Douglas" shoes, being shoes with uppers of canvas or canvas combined with leather, and having soles of india rubber vulcanized to the upper, all sizes ..... Shoes, girls', sizes 7 to 2, instep strap slippers to be charged the same duty as ankle strap slippers. Shoe and boot uppers, viz: Leather, closed, men's ..... Leather, closed, women's and children's ..... Leather, wellington fronts and grafts ..... Cashmere, lasting, or stuff ..... Shoes and boots, being children's Nos. 0-3, and slippers of straw only, and gum and india-rubber boots. Shoos, new or secondhand ..... Shot ..... Side pads (articles of artificial human hair, manufactured) ..... Silks: Being silk in the piece, or piece goods containing silk, and all materials in the piece, having silk worked or sewn thereon, whether cut into lengths or shape or not. Being hatters' silk plush, umbrella silk, silk for flour dressing, silk fags, oil silk, fringes, tassels, and gimp for furniture, repa, damaska, and other material for cover- ing furniture, and plush cut up into sizes or lengths for covering furniture, under regulations to be made by the commissioner of trade and customs. Being dress goods of wool, cotton, linen, or other mixed materials (not being silks, satins, velvets, or plushes) containing not more than 10 per centum of silk; and laces and veillings. Cut up into sizes or lengths for making neckties, under regulations to be made by the commissioner of trade and customs. Silk elastic stockings for surgical purposes ..... Silver leaf ..... Silver, nitrate of ..... Silver, plate of, which has been in use and which has been left by will to, or inherited by, the importer, provided that such articles are not imported for sale, and that the intrinsic value thereof does not exceed 75 per centum of the value of new articles of a similar description. Silver, plate of ..... Silver-plated sheet copper ..... Sketch blocks (see "Stationery") ..... Sketch book (see "Stationery") ..... Skina, fur, dressed or prepared for making up ..... Skirtings, wholly or partly prepared ..... Slates and tablets, memo ..... Slides, cornice (metal) ..... Slippers: Nos. 7-2 ..... Not otherwise mentioned ..... Of straw only ..... Slot irons used in carriage building (plated and mixed metal ware). Smoking pipes: Clay ..... All other, and cigar and cigarette holders ..... Snuff ..... Soap: Perfumed and toilet ..... Other ..... Socks, military	 23 (\$14.60) per dozen pairs. 22 2s. (\$10.216) per dozen pairs. 21 10s. (\$7.30) per dozen pairs. 22 5s. (\$12.145) per dozen pairs. 21 16s. (\$8.76) per dozen pairs. 21 4s. (\$5.84) per dozen pairs. 8s. 6d. (\$2.07) per dozen pairs. 21 10s. (\$7.30) per dozen pairs.  12s. (\$2.92) per dozen pairs. 18s. (\$4.38) per dozen pairs. Free. 12s. (\$2.92) per dozen pairs. 4s. (97.33 cents) per dozen pairs. 12s. (\$2.92) per dozen pairs. 6s. (\$1.460) per dozen pairs.        21 4s. (\$5.84) per dozen pairs. 18s. (\$4.38) per dozen pairs. 6s. (\$1.46) per dozen pairs. 8s. (73 cents) per dozen pairs. Free.  35 per cent ad valorem. 1d. (3.02 cents) per pound. 25 per cent ad valorem.  15 per cent ad valorem.  Free.  Do.  Do.  Do.  Do. 20 per cent ad valorem. Free. Do.  2s. (48.66 cents) per ounce Troy. Free. 35 per cent ad valorem. Do. 2d. (4.05 cents) per pound. 7s. (\$1.703) per 100 feet linear. 20 per cent ad valorem. Free.  12s. (\$2.92) per dozen pairs. 18s. (\$4.38) per dozen pairs. Free. Do.  1s. (24.38 cents) per gross. 25 per cent ad valorem. 3s. (73 cents) per pound.  4d. (8.11 cents) per pound 2d. (4.05 cents) per pound. Free.



*Import tariff—Continued.*

No.	Articles.	Rate of duty.
488	Soda crystals ..... Sofa springs ..... Soldering irons ..... Soups, extracts of, or concentrated ..... Spalling hammers (metal) ..... Spars in the rough .....	22 (\$9.73) per ton. 10 per cent ad valorem. 30 per cent ad valorem. 20 per cent ad valorem. 30 per cent ad valorem. Free.
489	Spices, ground..... Spinning machinery and cards for such machinery.....	2d. (4.05 cents) per pint or pound. <sup>a</sup> Free. <sup>b</sup>
490	Spirits or strong waters of any strength not exceeding the strength of proof by Sykes's hydrometer, and so on in proportion for any greater strength than the strength of proof.	12s. (\$2.02) per gallon (or 24s. for each reputed 2-gallon case, or 48s. for each reputed 4-gallon case, when the said cases respectively do not contain more than the reputed contents, and so on for each reputed gallon or part of a gallon).
491	Spirits, cordials, liqueurs, or strong waters, sweetened or mixed with any article so that the degree of strength can not be ascertained by Sykes's hydrometer (including all alcohol diluted or undiluted with water or other menstruum, and containing in solution any essence, essential oil, ether, or other flavoring or other substance, whether of natural or artificial origin).	12s. (\$2.92) per gallon.
492	Spirits, methylated.....	1s. (24.33 cents) per liquid gallon.
493	Spirits, perfumed.....	21 4s. (\$5.84) per gallon.
494	Culinary essences .....	12s. (\$2.92) per gallon of the strength of proof by Sykes's hydrometer, and so in proportion for any greater or less strength than the strength of proof.
495	Medical preparations containing alcohol.....	12s. (\$2.92) per gallon of the strength of proof by Sykes's hydrometer, and so in proportion for any greater or less strength than the strength of proof, when not dutiable at a higher rate under the heading of medicines liable to 25 per cent ad valorem.
	Spokes (metal), not machined and in the rough.....	Free.
	Spokes, steel, for bicycles, tricycles, and similar vehicles, not being brazed or joined with any other part.....	Do.
	Spokes, rims, felloes, of hickory in the rough.....	Do.
	Spokes, rims, and felloes, in the rough (except hickory, free).....	6d. (12.17 cents) per 100.
	Spoons, iron and steel .....	Free.
	Sporting powder.....	3d. (6.08 cents) per pound.
	Spring balances, to weigh up to 3 cwt. (metal).....	Free.
	Spring carts and spring drays (including second hand) with two wheels.....	20 per cent ad valorem.
	Spring clips (metal).....	Free.
496	Springs:	
	Sofa, chair, and other furniture.....	10 per cent ad valorem.
	Buffer (metal).....	Free.
	Hood (metal) .....	Do.
	Spruce:	
	In bottles, per gallon, or for six reputed quart bottles, or for twelve reputed pint bottles.....	1s. 3d. (30.41 cents).
	Not otherwise enumerated.....	
	Spun yarn .....	10d. (20.28 cents) per gallon.
	Stands or mounts for pictures .....	12s. (\$2.92) per cwt.
	Stampings, of all parts of cycles in the rough or partially finished, not being brazed or joined with any other part.....	20 per cent ad valorem.
	Free.	
497	Starch .....	2d. (4.05 cents) per pound.
	Stationery:	
498	Albums of all sorts .....	20 per cent ad valorem.
499	Date cases (except tin, otherwise dutiable) and cards therefor.....	Do.
500	Inkstands and inkwells .....	Do.
501	Memo. slates and tablets.....	Do.
502	Mounts or stands for pictures .....	Do.
503	Parchment, cut.....	Do.
504	Writing cases, desks, and stationery cases.....	Do.
505	Blotters, blotting cases, blotting pads, billheads, and all other printed, ruled, or engraved forms of paper, bound or unbound, including printed or lithographed advertisements or posters of all kinds when framed.....	35 per cent ad valorem.
506	Books, account, betting, check, copy, diary, drawing, exercise, guard, letter, music, memo., pocket, receipt, sketch.....	Do.

<sup>a</sup>Per pint or pound or reputed package of that quantity or weight, and so in proportion for any such reputed quantity or weight.

<sup>b</sup>Exemption of machines does not apply to the motive power thereof (if any).

## Import tariff—Continued.

No.	Articles.	Rate of duty.
507	Bill files and letter clips .....	35 per cent ad valorem.
508	Cards, printers', visiting, funeral, menu, programme, wedding, in sheet or cut. ....	Do.
509	Card cases, not being of gold or silver .....	Do.
510	Cards, calendars (not otherwise enumerated) .....	Do.
511	Envelopes .....	Do.
512	Ink bottles .....	Do.
513	Labels, luggage and other, not otherwise enumerated .....	Do.
514	Sketch blocks .....	Do.
515	Wrappers, fancy, for writing paper .....	Do.
	Staves:	
	Shaped and dressed .....	Do.
	Undressed, or roughly dressed, but not shaped .....	Free.
	Steam hammers, being machine tools (metal) .....	20 per cent ad valorem.
516	Star-line .....	1d. (2.02 cents) per pound.
	Steel balls for bicycles, tricycles, and similar vehicles, not being brazed or joined with any other part. ....	Free.
	Steel rims for pneumatic and other tires, for bicycles, tricycles, and similar vehicles, not being brazed or joined with any other part. ....	Do.
	Steel spokes for bicycles, tricycles, and similar vehicles, not being brazed or joined with any other part. ....	Do.
	Steelyards, to weigh up to 3 cwt. (metal) .....	Do.
	Steers, live .....	21 10s. (\$7.30) per head.
	Stemmers and grape mills .....	Free.
	Step pads (metal) .....	Do.
	Stew pans (hollowware, iron) .....	Do.
	Sticks, parasol, sunshade, and umbrellas, when wholly or partly fitted with frames. ....	1s. (24.33 cents) each.
	Stirrup irons .....	Free.
	Stitching machines .....	Do. a
	Stockholm pitch .....	Do.
	Stockings, silk elastic, for surgical purposes .....	Do.
	Stone and marble, wrought:	
	Monumental wrought stone .....	7s. 6d. (\$1.825) per cubic foot. b
	Not otherwise enumerated .....	35 per cent ad valorem
	Stones:	
	Lithographic .....	Free.
	For milling and grinding purposes .....	Do.
	Precious, unset .....	Do.
	Storage batteries, fittings, electric. ....	Do.
	Strychnine .....	Do.
	Stump joints, used in carriage building (plated and mixed metal ware). ....	Do.
	Succades, of which the invoice value, including the inside packages, if any, exceeds 1s. per pound. ....	25 per cent ad valorem.
	Succades, other .....	2d. per pint or pound. c
	Sugar:	
517	Not being the produce of sugar cane .....	12s. (\$2.92) per cwt.
518	The produce of sugar cane .....	6s. (\$1.46) per cwt.
519	The produce of sugar cane and refined in Victoria in a bonded warehouse subject to regulations approved by the governor in council. ....	5s. 9d. (\$1.40) per cwt.
520	Glucose .....	6s. (\$1.46) per cwt.
521	Molasses, refined .....	6s. (\$1.46) per cwt.
522	Molasses, refined in bond .....	5s. (\$1.2166) per cwt.
523	Molasses, unrefined .....	2s. (48.66 cents) per cwt.
524	Candy .....	4d. (8.11 cents) per pound.
	Sugar mats .....	Free.
	Sulphuric acid .....	1s. (24.33 cents) per cwt.
	Sunshades, with or without covers, made up wholly or in part, viz:	
	From materials not containing silk .....	1s. (24.33 cents) each.
	From materials containing silk .....	2s. 6d. (61 cents) each.
	Sunshade sticks, when wholly or partly fitted with frames .....	1s. (24.33 cents) each.
	Surgical appliances or instruments d .....	Free.
	Surgical instruments, being glassware .....	Do.
	Sweetened or prepared pitch .....	Do.
	Swedish asphaltum .....	Do.
	Sweetmeats, of which the invoice value, including the inside packages, if any, exceeds 1s. per pound. ....	25 per cent ad valorem.
	Sweetmeats, other .....	2d. per pint or pound. c

a Exemption of machines does not apply to the motive power thereof (if any).

b For purposes of measurement each stone shall be considered a rectangular solid, corresponding in measurements to the extreme length, width, and height of the stone measured.

c Per pint or pound or reputed package of that quantity or weight, and so in proportion for any such reputed quantity or weight.

d Provided that surgical instruments or appliances are enumerated in any order of the commissioner of trade and customs published in the Government Gazette.

## Import tariff—Continued.

No.	Articles.	Rate of duty.
524	Sycamore, not cut into sizes for boxes or packages .....	Free.
	Siphon bottles, for saturated waters (glassware) .....	Do.
	Table screws (metal) .....	Do.
	Tablets, memo .....	20 per cent ad valorem.
	Tacks, 1 inch and under .....	Free.
	Tank plates (castings) .....	23 (\$14.00) per ton.
	Tarpaulin, canvas, Heslar .....	Free.
	Tarpaulins and tents .....	20 per cent ad valorem.
	Tassels, silk, for furniture .....	Free.
525	Tea .....	3d. (6.08 cents) per pound.
	Tea, kitcheners or fountains (hollow ware, iron) .....	Free.
	Telegraph glassware, when cut, embossed, engraved, etched, frosted, ground, or sandblasted .....	2s. 6d. (61 cents) per cubic foot. a
	Telegraph glassware, when not cut, embossed, engraved, etched, frosted, ground, or sandblasted .....	1s. (24.33 cents) per cubic foot. a
	Telegraphic materials, being china ware, earthenware, and porcelain .....	Free.
	Telegraphic purposes, machinery for .....	Do. b
526	Tents and tarpaulins .....	20 per cent ad valorem.
	Three-legged pots (hollow ware, iron) .....	Free.
	Tilburys (including second-hand), two-wheeled vehicles on springs or thorough braces .....	26 (29.20) each.
527	Tiles, retorts, fire lumps, and fire-clay goods (not otherwise enumerated), including fire bricks .....	20 per cent ad valorem.
528	Timber and building materials, being— Architraves and moldings, of all sorts (except picture-frame moldings), wholly or partly prepared, under 3 inches in width .....	4s. (97.33 cents) per 100 linear feet.
529	Architraves and moldings, of all sorts (except picture-frame moldings), wholly or partly prepared, 3 inches and over in width .....	7s. (\$1.708) per 100 linear feet.
530 to 533	Boards—Flooring, lining, weather, shelving (dressed or planed) .....	1s. 6d. (36.50 cents) per 100 superficial feet.
534	Doors not exceeding 1½ inches in thickness .....	5s. (\$1.2166) each.
535	Doors over 1½ inches and not exceeding 1½ inches in thickness .....	7s. 6d. (\$1.825) each.
536	Doors over 1½ inches in thickness .....	10s. (\$2.433) each.
537	Frames—door and window .....	5s. (\$1.2166) each.
538	Hardwood .....	3s. (73 cents) per 100 superficial feet.
539	Laths .....	5s. (\$1.2166) per 1,000.
540	Palings .....	9d. (18.25 cents) per 100.
	Pickets:	
541	Dressed .....	6s. 6d. (\$1.642) per 100.
542	Undressed .....	6d. (12.17 cents) per 100.
	Picture-frame moldings:	
543	Not mitred .....	15 per cent ad valorem.
544	Mitred .....	35 per cent ad valorem.
	Sashes:	
545	Window, unglazed .....	2s. (48.66 cents) per pair.
546	Window, glazed .....	3s. (73 cents) per pair.
547	Shingles .....	9d. (18.25 cents) per 1,000.
548	Skirlings, wholly or partly prepared .....	7s. (\$1.703) per 100 linear feet.
549	Spokes, rims, and felloes in the rough (except hickory, free) .....	6d. (12.17 cents) per 100.
550	Timber, of sizes less than 7 by 2½ inches .....	4s. (97.33 cents) per 100 superficial feet.
	Timber:	
551	Bent (not otherwise enumerated) .....	25 per cent ad valorem.
552	Cut into shapes for making into cases, boxes, or similar articles .....	6d. (12.17 cents) per cubic foot.
	Timber, known as Oregon:	
553	Of sizes less than 7 by 2½ inches .....	4s. (97.33 cents) per 100 superficial feet.
554	Of the sizes of 7 by 2½ inches and upward, and less than 12 by 6 inches .....	2s. (48.66 cents) per 100 superficial feet.
555	Of the sizes of 12 by 6 inches and upward .....	1s. (24.33 cents) per 100 superficial feet.
	Timber, finished, not otherwise enumerated (see "Woodenware") .....	25 per cent ad valorem.
	Timber and building material, viz:	
556	Ash, Australian, and New Zealand pine, blackwood, cedar, hickory, oak, posts and rails, walnut, whitewood, willow (undressed) .....	Free.
557	Staves, undressed, or roughly dressed, but not shaped .....	Do.
558	Hardwood (undressed logs, of the size of 9 inches square or larger) .....	Do.
559	California redwood, sugar pine, American white pine (undressed, 1 inch and over in thickness) .....	Do.

a Including packing (measuring outside the package as imported).

b Exemption of machines does not apply to the motive power thereof (if any).

## Import tariff—Continued.

No.	Articles.	Rate of duty.
	Timber and building material, viz.—Continued.	
560	Spokes, rims, and felloes, of hickory in the rough .....	Free.
561	Spars in the rough .....	Do.
562	Sycamore, not cut into sizes for boxes or packages .....	Do.
563	Timber known as Oregon, undressed logs of any size .....	Do.
	Tin plates, decorated, for manufacturing tinware .....	12½ per cent.
	Type—shaft, used in carriage building (plated or mixed metal) .....	Free.
	Tires of steel in the rough .....	Do.
	Tires for cycles .....	Do.
	Tires, pneumatic, parts of, being valves, wires, and rims (metal) .....	Do.
	Tires, pneumatic, inflators for (metal) .....	Do.
	Tobacco:	
564	Manufactured .....	3s. (73 cents) per pound.
565	Unmanufactured .....	1s. (24.33 cents) per pound.
566	Cigars .....	6s. (\$1.46) per pound.
567	Snuff .....	3s. (73 cents) per pound.
568	Being sheepwash, including tobacco soaked on the landing thereof from the importing ship, or on delivery from the warehouse, in turpentine, oil, or other fluid, in the presence of some officer of customs, so as to render it unfit and useless for human consumption.	Free.
	Toilet combs .....	10 per cent ad valorem.
569	Tootles .....	Free.
	Tongs, gas and blacksmiths' (metal) .....	30 per cent ad valorem.
	Tools of trade, not being machinery (except napping, spalling, and quartz hammers, picks, mattocks, gas and blacksmiths' tongs, mauls, wedges, crowbars, soldering irons).	Free.
	Trace hooks, water conductors, seat fasteners, axle clips and spring clips, malleable rim bands, hood springs, shaft couplings, roller bolts, king bolts, iron washers, pole and shaft eyes, iron rivets, step pads, tubular bows, break rolls for roller flour mills (metal).	Do.
	Traction engines (metal) .....	Do.
	Tram and railway rails (metal) .....	Do.
	Transformers (electric fittings) .....	Do.
	Transmitters (electric fittings) .....	Do.
	Traps, fly (glassware):	
	When cut, embossed, engraved, etched, frosted, ground, or sandblasted.	2s. 6d. (61 cents) per cubic foot. a
	When not cut, embossed, engraved, etched, frosted, ground, or sandblasted.	1s. (24.33 cents) per cubic foot. a
	Traps, vermin (metal) .....	Free.
	Traveling bags, including the articles belonging thereto (if any).	25 per cent ad valorem.
	Trial glasses .....	Free.
	Tricycles and similar vehicles (including second hand) .....	10 per cent ad valorem.
	Tricycles and similar vehicles, parts of, viz: The following finished component parts of bicycles, tricycles, and similar vehicles, such parts not being brazed or joined together, such parts being bearing brackets, chain wheels and axles, cranks, steel balls, ball heads and lugs, seat lugs, back fork ends or lugs, brazed or solid drawn fork sides, nipples, pedals, stampings of all parts of cycles in the rough or partly finished, steel rims for pneumatic or other tires, steel spokes, handle ends, all rubber goods exclusively used in the manufacture of cycles and cycle tires, all fittings and parts used in the manufacture of pneumatic tires, cycle lamps, and bells.	Free.
	Trophies, won .....	Do.
	Trouserings, woolen manufactures or manufactures containing wool, being piece goods not otherwise enumerated, and all portions of piece goods not made up.	30 per cent ad valorem, and on and after Jan. 1, 1893, 25 per cent ad valorem.
	Trunk handles (metal) .....	Free.
	Trunks, leather, or of which leather is the most valuable part.	30 per cent ad valorem.
	Tubes and pipes (metal), viz: Brass-cased, brazed, solid-drawn, welded and fittings, iron; screwed for wrought-iron pipes.	Free.
	Tubes and pipes, fittings for (metal) .....	30 per cent ad valorem.
	Tubs and buckets, other than wooden .....	25 per cent ad valorem.
	Tubs, wooden .....	35 per cent ad valorem.
	Tubular bows (metal) .....	Free.
	Turnery (except billiard balls in the rough), and finished timber not otherwise enumerated.	25 per cent ad valorem.
	Turnery, being billiard balls in the rough .....	Free.
	Twilled scourers (woolen) .....	Do.
570	Twine:	
	Sewing or seaming of hemp or flax .....	10 per cent ad valorem.
571	Not otherwise enumerated .....	2d. (4.06 cents) per pound.

a Including packing (measuring outside the package as imported).

## Import tariff—Continued.

No.	Articles.	Rate of duty.
	Twine—Continued.	
572	Reaper and binder twine and yarn made from jute, hemp, or flax.	8s. (\$1.946) per cwt.
573	Cotton	Free.
	Two wheeled vehicles on springs or thorough braces, including second hand.	26 (\$29.20) each.
574	Typeholders, for bookbinders.	10 per cent ad valorem.
	Types and blocks, printers' (metal)	Free.
	Types:	
575	Printers' and brass	Do.
576	Brass	Do.
	Umbrella silk.	Do.
	Umbrellas:	
	Parasols, sunshades, and umbrellas, with or without covers, made up wholly or in part—	
	From materials not containing silk	1s. (24.33 cents) each.
	From materials containing silk	2s. 6d. (61 cents) each.
	Parasol, sunshade, and umbrella sticks, when wholly or partly fitted with frames.	1s. (24.33 cents) each.
	Undergear (parts of carriages), including axles and arms.	23 4s. (\$15.573) per set.
	Undershirts, except flannel (hosiery)	25 per cent ad valorem.
	Undervests, except flannel (hosiery)	Do.
	Undershirts (flannel)	40 per cent ad valorem, and on and after Jan. 1, 1897, 35 per cent ad valorem.
	Undervests (flannel)	Do.
	Uppers, boots and shoes, viz:	
	Leather—	
	Closed, men's	21 4s. (\$5.84) per dozen pairs.
	Closed, women's and children's	18s. (\$4.38) per dozen pairs.
	Wellington fronts and grafts.	6s. (\$1.46) per dozen pairs.
	Cashmere, lasing or stuff.	3s. (73 cents) per dozen pairs.
577	Varnish, including lithographic.	2s. (48.66 cents) per gallon.
	Valves, parts of pneumatic tires (metal)	Free.
	Veal	7s. (\$1.70) per 100 pounds.
	Vegetable parchment, used for packing and wrapping butter.	Free.
578	Vegetables (except salted, dried, or preserved in brine, otherwise dutiable) dried and preserved from decay by any process.	3d. (6.08 cents) per pound.
	Vegetables and fruits, preserved (not dried), packed in bottles, jars, or other vessels, as under:	
	Quarts, and over a pint	6s. (\$1.46) per dozen.
	Pints, and over half a pint	3s. (73 cents) per dozen.
	Half pints, and smaller sizes	1s. 6d. (36.50 cents) per dozen.
	Over a quart, and not exceeding a gallon.	18s. (\$4.38) per dozen.
	Vegetables, salted, dried, or preserved in brine, not otherwise enumerated.	5s. (\$1.2166) per cwt.
	Vegetables, extracts of, or concentrated.	20 per cent ad valorem.
	Vehicles (including second hand), viz: Two-wheeled vehicles on springs or thorough braces.	26 (\$29.20) each.
	Vehicles, wooden ware for, not otherwise enumerated.	30 per cent ad valorem.
	Vermicelli and macaroni	21s. (4.06 cents) per pint or pound.
	Vermin traps (metal)	Free.
	Vestas, matches, viz:	
	Wax vestas—	
	For every gross of metal boxes not otherwise specified, containing in each box—	
	100 vestas or under	1s. 3d. (30.41 cents).
	Over 100 and not exceeding 200 vestas	2s. 6d. (61 cents).
	And so on per gross of metal boxes for each additional 100 vestas or part thereof.	1s. 3d. (30.41 cents) additional
	For every gross of paper, small round tin, or other boxes, containing in each box—	
	100 vestas or under	1s. (24.33 cents).
	Over 100 and not exceeding 200 vestas	2s. (48.66 cents).
	And so on per gross of boxes for each additional 100 vestas or part thereof.	1s. (24.33 cents) additional.
	Wooden matches—	
	For every gross of boxes containing in each box—	
	100 matches or under	6d. (12.17 cents).
	Over 100 and not exceeding 200 matches	1s. (24.33 cents).
	And so on per gross of boxes for each additional 100 matches or part thereof.	6d. (12.17 cents) additional.
	Wood safety matches	Free.
	Vestings: Woollen manufactures or manufactures containing wool, being piece goods not otherwise enumerated, and all portions of piece goods not made up.	25 per cent ad valorem.
	Vestings of silk figures, woollen manufactures or manufactures containing wool, being piece goods, and all portions of piece goods not made up.	15 per cent ad valorem.

a Per pint or pound or reputed package of that quantity or weight, and so in proportion for any such reputed quantity or weight.

Import tariff—Continued.

No.	Articles.	Rate of duty.
578	Veilings, silk .....	Free.
	Victorias, including secondhand .....	£40 (\$195.60) each.
579	Vinegar, not being acetic acid, or crude vinegar, aromatic, or raspberry .....	6d. (12.17 cents) per gallon.
	Viticultural implements .....	15 per cent ad valorem.
	Wagons:	
	For carrying goods, without tops, mounted on springs or thorough-braces, including secondhand .....	£9 (\$43.80) each.
	Single or double seated, without tops, mounted on springs or thorough-braces, including secondhand .....	£9 (\$43.80) each.
	Express, without tops, mounted on springs or thorough-braces, including secondhand .....	£9 (\$43.80) each.
	Single or double seated, with tops, including secondhand .....	£12 (\$58.40) each.
	Wagonettes, with tops, including secondhand .....	£12 (\$58.40) each.
	Wagons, without springs, including secondhand .....	20 per cent ad valorem.
	Wares, goods, and merchandize imported for the supply of Her Majesty's land or sea forces, or for the use of Her Majesty's Government.	Free.
	Washers:	
	Iron .....	Do.
	Copper .....	Do.
	Washing powders .....	20 per cent ad valorem.
	Watch glasses .....	Free.
	Watches which have been in use, and which have been left by will to or inherited by the importer, provided that such watches are not imported for sale, and that the intrinsic value thereof does not exceed 75 per cent of the value of new articles of a similar description.	Do.
580	Watches and all parts thereof, wholly or partly made up .....	15 per cent ad valorem.
	Water conductors, metal .....	Free.
581	Waterproof cloth of all kinds .....	Do.
582	Waters, aerated or mineral .....	10 per cent ad valorem.
	Wax, paraffin .....	1d. (2.02 cents) per pound.
	Wax vestas and matches, viz:	
	Wax vestas—	
	For every gross of metal boxes not otherwise specified, containing in each box—	
	100 vestas or under .....	1s. 3d. (30.41 cents).
	Over 100 and not exceeding 200 vestas .....	2s. 6d. (61 cents).
	And so on, per gross of metal boxes, for each additional 100 vestas or part thereof.	1s. 3d. (30.41) additional.
	For every gross of paper, small round tin, or other boxes, containing in each box—	
	100 vestas or under .....	1s. (24.33 cents).
	Over 100 and not exceeding 200 vestas .....	2s. (48.66 cents).
	And so on, per gross of boxes, for each additional 100 vestas or part thereof.	1s. (24.33 cents) additional.
	Wooden matches—	
	For every gross of boxes containing in each box—	
	100 matches or under .....	6d. (12.17 cents).
	Over 100 and not exceeding 200 matches .....	1s. (24.33 cents).
	And so on, per gross of boxes, for each additional 100 matches or part thereof.	6d. (12.17 cents) additional.
	Wood safety matches .....	Free.
	Weatherboards, dressed or planed .....	1s. 6d. (36.50 cents) per 100 superficial feet.
	Weaving machinery, and cards for such machinery .....	Free. <sup>a</sup>
	Wedges, metal .....	30 per cent ad valorem.
	Weights, sash (castings) .....	£3 (\$14.60) per ton.
	Wells, ink .....	20 per cent ad valorem.
	Wheat .....	2s. 11d. (71 cents) per cental.
	Wheel chains, for bicycles, tricycles, and similar vehicles, not being brazed or joined with any other part.	Free.
	Wheels, sets of:	
	Unbored and untired (parts of carriages) .....	£1 12s. (\$7.59) per set.
	Bored and tired (parts of carriages) .....	£2 8s. (\$11.68) per set.
583	Whips .....	30 per cent ad valorem.
	White lead, dry .....	£2 (\$9.73) per ton.
	Wicker furniture, including secondhand .....	30 per cent ad valorem.
584	Wicker ware (except furniture otherwise dutiable) .....	45 per cent ad valorem.
585	Window fittings (metal), except shutters, blinds, poles, and cornices.	Free.
	Window frames .....	5s. (\$1.2166) each.
	Window sashes:	
	Glazed .....	3s. (73 cents) per pair.
	Unglazed .....	2s. (48.66 cents) per pair.
586	Wine:	
	Sparkling .....	12s. (\$2.92) per gallon.
	Other .....	8s. (\$1.946) per gallon. <sup>b</sup>
	Wine presses .....	Free.

<sup>a</sup> Exemption of machines does not apply to the motive power thereof (if any).

<sup>b</sup> Wine containing more than 25 per cent of alcohol of the specific gravity 825 at the temperature of 60° F. is chargeable with duty as spirits.

## Import tariff—Continued.

No.	Articles.	Rate of duty.
587	Wire: Not machined and in the rough (metal).....	Free.
	Barbed .....	23 (\$14.60) per ton.
	Wire cloth, over 36-inch mesh (metal).....	Free.
	Wire cloth and felts used in the manufacture of paper or for felting.....	Do.
	Wire netting, galvanized, machine made .....	Do.
	Wires for pneumatic tires (metal).....	Do.
	Witneys, for women's and girls' wear, being woolen manufactures or manufactures containing wool, being piece goods, and all portions of piece goods not made up.....	15 per cent ad valorem.
	Wood screws (metal).....	Free.
	Woodworking machines, being machine tools .....	20 per cent ad valorem.
	Wooden buckets .....	Free.
	Wooden hames .....	25 per cent ad valorem.
	Wooden heels for boots .....	Free.
	Wooden lasts .....	Do.
	Wooden tubs .....	35 per cent ad valorem.
588	Woodenware, not otherwise enumerated (except furniture, and staves shaped and dressed, otherwise dutiable), including beehives, bellows, picture frames, and wooden hames, turnery, and finished timber not otherwise enumerated.....	25 per cent ad valorem.
589	Casks and shooks (new or secondhand), staves shaped and dressed, and tubs.....	35 per cent ad valorem.
590	Woodenware for vehicles, not otherwise enumerated.....	30 per cent ad valorem.
591	Woodenware and turnery, viz., turnery being billiard balls in the rough, engravers' boxwood, shafts and poles in the rough, ash oars, elm hubs, and wooden buckets.....	Free.
592	Elm hubs, with patent metal bands .....	Do.
593	Wooden heels for boots.....	Do.
594	Woolen manufactures or manufactures containing wool, being blankets, blanketing, rugs and rugging not otherwise enumerated.....	25 per cent ad valorem.
595	Blankets, gray or colored, but not of white body.....	15 per cent ad valorem.
596	Blankets, of which the invoice value is 1 shilling per pound or under.....	Do.
597	Piece goods not otherwise enumerated, and all portions of piece goods not made up, being coatings, vestings, trouserings, shirtings, and flannels.....	25 per cent ad valorem.
598	Piece goods and all portions of piece goods not made up, being mantle cloths and Witneys and naps for women's and girls' wear, astrakhans, all cloths made to imitate skins, imitations of plush and similar makes (except for upholstery—free), flannels printed and colored all over (but not plain white, plain blue, or Shetland flannels), fancy shirtings and shirtings containing silk, vestings of silk figures, and coffin cloth.....	15 per cent ad valorem.
599	Woolen manufactures, being printers' blankets and collar checks.....	Free.
600	Saddle cloth, saddlers' serges, and twilled sconers, and imitations of plush and similar makes for upholstery.....	Do.
601	Cloths cut up into sizes or lengths for making caps, under regulations to be made by the commissioner of trade and customs.....	Do.
602	Carriage cloth .....	Do.
603	Wool packs .....	Do.
	Work boxes or cases, including the articles belonging thereto (if any).....	25 per cent ad valorem.
	Works of art .....	Free.
	Wrappers, fancy, for writing paper .....	35 per cent ad valorem.
	Writing cases (see Stationery).....	20 per cent ad valorem.
	Writing desks (see Stationery).....	Do.
	Writing inks, liquid or powder .....	10 per cent ad valorem.
	Writing paper, in original wrappers and uncut edges, as it leaves the mill.....	Free.
	Wrought marble and stone: Monumental wrought stone.....	7s. 6d. (\$1.825) per cubic foot. a.
	Not otherwise enumerated.....	35 per cent ad valorem.
	Being lithographed stones for milling and grinding purposes.....	Free.
	Yarn: Coir.....	Do.
	Spun .....	12s. (\$2.92) per cwt.
	Leaper and binder made from jute, hemp, or flax .....	8s. (\$1.946) per cwt.
	Yellow or cane ware (earthenware).....	8d. (16.18 cents) per cubic foot. b.
	Zinc, sheet, in circles not less than 24 inches in diameter .....	Free.

a For purposes of measurement each stone shall be considered a rectangular solid corresponding in measurements to the extreme length, width, and height of the stone measured.

b Including packing (measuring outside the package as imported).

## Import tariff—Continued.

No.	Articles.	Rate of duty.
<b>EXPORT DUTY.</b>		
604	Scrap iron .....	£3 (\$14.60) per ton.
<b>EXCISE DUTIES.</b>		
605	Beer brewed or manufactured within Victoria: From malt and hops exclusively .....	2d. (4.05 cents) per gallon.
	From sugar, or of which sugar forms an ingredient, or brewed or manufactured from any substance or ma- terial other than malt or hops.	3d. (6.08 cents) per gallon.
606	Brandy distilled in the colony wholly from grape wine, and whisky and Geneva distilled wholly from barley malt. (Other spirits distilled in the colony (except spirits for manu- facturing perfumery under regulations to be made by the commissioner of trade and customs—free).	8s. (\$1.946) per gallon. a 10s. (\$2.433) per gallon. a
607 608 609	Tobacco, snuff, cigars, manufactured in the colony .....	9d. (18.25 cents) per pound.
610	Cigarettes manufactured in the colony .....	1s. (36.50 cents) per pound.

a The above-mentioned respective duties on spirits shall be paid on the gallon standard measure of spirits of the strength of proof by Sykes's hydrometer, and so on in proportion for any greater or less strength than proof.

## Departmental decisions bearing on the tariff of Victoria.

## SUPPLEMENT NO. 1.

See tariff No.	Description of articles.	Rate of duty.
238	Agricultural, horticultural, and viticultural implements, viz. Excelsior spraying outfits, Nos. 3, 4, 5, 7, 10, 16, and 19 .....	15 per cent ad valorem.
491	Robinson's concentrated waters (all contain spirit but are not medical preparations): Aqua amygd. amar. concentrated, aqua anethi concen- trated, aqua anisi concentrated, aqua camphore concen- trated, aqua carui concentrated, aqua cinnam. ver concen- trated, aqua cassia ver concentrated, aqua flor. aurant, aqua foniculi concentrated, aqua menth. pip. ang concentrated, aqua menth. pip. virid concentrated, aqu. pimentæ concentrated, aqua rosæ virgin concen- trated.	12s. (\$2.92) per liquid gallon.
	Aqua aurant, does not contain alcohol .....	Free.
285	Balaamic amykos aseptin, recommended .....	25 per cent ad valorem.
435	Boards, academy (cardboard), as cardboard .....	4s. (97.33 cents) per cwt.
	Bottle stoppers:	
117	Bottle (china, india rubber, and metal) .....	15 per cent ad valorem
	Bottle (ebonite only) .....	Free.
588	Bottle (india rubber and wood), as wooden ware .....	25 per cent ad valorem.
71	Brushes, silver-mounted, as brushware, not otherwise enu- merated.	30 per cent ad valorem.
153	Buckles and clasps (fancy), for apparel, not being gold or silver, and not being imitation jewelry, as fancy goods.	10 per cent ad valorem.
38	Castroline, as dressing .....	25 per cent ad valorem.
153	Clasps and buckles (fancy), for apparel, not being gold or silver, and not being imitation jewelry, as fancy goods.	10 per cent ad valorem.
	Creosote carbonate or creosotal is a chemical. In packages of 1 pound.	Free.
295	Counters (pocket), for engineering purposes, or for tallying or computation, as machinery not otherwise enumerated.	25 per cent ad valorem.
132	Cutters—"combination slicers," as cutlery .....	10 per cent ad valorem.
387	Drills—twist, when not accompanying machines, as tools of trade.	Free.
494	Essences, culinary.—cinnamon, 48 over proof; orange, 12 over proof; raspberry, 27.5 under proof; ratafia, 42.6 over proof; rose, 55 over proof; saffron, 51 over proof ("Croase & Blackwell's").	12s. (\$2.92) per gallon of the strength of proof by Sykes's hydrometer, and so in pro- portion for any greater or less strength than the strength of proof.
285	Extract—Sarsae Jam Co. Opt. ....	25 per cent.
153	Fancy goods:	
	Buckles and clasps (fancy) for apparel, not being gold or silver, and not being imitation jewelry.	10 per cent ad valorem.
	Lighter—"the Universal electric cigar"	Do.
	Pacifiers, babies' (being rings with india-rubber tubes attached).	Do.
	Pina, hair (fancy), not being jewelry or imitation jewelry.	Do.
	Umbrellas (Japanese), paper .....	Do.



## Departmental decisions bearing on the tariff of Victoria—Continued.

## SUPPLEMENT NO. 1—Continued.

See tariff No.	Description of articles.	Rate of duty.
483	Flouncings—silk lace of any width, as silk laces.	Free.
153	Hairpins (fancy), not being jewelry or imitation jewelry, as fancy goods.	10 per cent ad valorem.
240	Ichthylol—1-ounce bottles.	Free.
	Infants' and invalids' food, special preparations of—	
	Carnrick's beef peptonoids.	Do.
	Dr. Brandt's malted food.	Do.
	Liebe's soluble food.	Do.
	Peptogenic milk powder, "Fairchild's".	Do.
	Van Abbotta's prepared almond flour for diabetics.	Do.
	Van Abbotta's soya flour for diabetics, etc.	Do.
	Van Abbotta's "Euthenia" biscuits.	Do.
249	Jewelry:	
	Clips, shirt (new style).	20 per cent.
	Pins, "Art" safety.	Do.
	Whistles, gold or silver.	Do.
513	Labels—tinfoil with printed matter thereon.	35 per cent ad valorem.
153	Lighter—"the Universal electric cigar," as fancy goods.	10 per cent ad valorem.
	Machinery:	
295	Counters (pocket) for engineering purposes, or for tallying or computation.	25 per cent ad valorem.
295	Wringers.	Do.
159	Mats, made of rushes, known as "ground mats."	30 per cent ad valorem.
495	Medical preparations containing alcohol:	
	Succus taraxaci, over 25 per cent.	12s. (\$2.92) per gallon of the strength of proof by Sykes's hydrometer, and so in proportion for any greater or less strength than the strength of proof, when not dutiable at a higher rate under the heading of medicines liable to 25 per cent ad valorem.
	Strophanthus, tincture of, 44.6 over proof.	Do.
	Tonic Vermifuge, "Jayne's," over 50 per cent.	Do.
	Medicines, etc.:	
285	Balsamic Amykos aseptic, recommended.	25 per cent ad valorem.
	Crocosote carbonate or crocosotal is a chemical (in packages of 1 pound).	Free.
	Ichthylol (in 1-ounce bottles).	Do.
	Phenacetine (in 1-ounce bottles).	Do.
	Phenazone, Swiss (being another name for antipyrin), consists of ingredients in chemical combination, and when not packed for retail sale or recommended.	Do.
	Phenacetine (in 1-ounce bottles).	Do.
	Phenazone, Swiss (being another name for antipyrin), consists of ingredients in chemical combination, and when not packed for retail sale or recommended.	Do.
249	Pins—"Art" safety.	20 per cent ad valorem.
153	Hair (fancy), not being jewelry or imitation jewelry, as fancy goods.	10 per cent ad valorem.
493	Salodent, as spirits, perfumed.	21 4s. (\$5.84) per gallon.
132	Slicers, combination, as cutlery.	10 per cent ad valorem.
180	Tape asbestos, as engine packing.	12s. (\$2.92) per cwt.
	The cyclebar, consisting of sponge cloth, waste cotton, chain brush, buff leather burnisher, cycle brush, and tin of silver powder.	
71	Three-quarter value, as brush ware not otherwise enumerated.	30 per cent ad valorem.
	One-quarter value.	Free.
	Sugar rebate, act 1401, section 7:	
	Sugar used in the manufacture of ale, beer, cordials, sirups, jams, jellies, and preserves, and on all sugar and glucose used in the manufacture of confectionery: such rebate shall be allowed to only licensed or registered manufacturers under regulations approved by the governor in council.	3s. (73 cents) per cwt.
	All sugar refined in Victoria in a bonded warehouse shall be so refined subject to regulations approved by the governor in council.	Do.

R. W. BEST,  
Commissioner of Trade and Customs.  
H. N. P. WOLLASTON,  
Secretary for Trade and Customs.

*Departmental decisions bearing on the tariff of Victoria—Continued.*

SUPPLEMENT NO. 2.

See tariff No.	Description of articles.	Rate of duty.
	Analgen is a simple chemical, and if not packed ready for retail sale or consumption, and not recommended.	Free.
285	Anti-streptococcus serum, if packed ready for retail sale or consumption or recommended, as medicine.	25 per cent ad valorem.
285	Anti-diphtheritic serum, if packed ready for retail sale or consumption as medicine.	Do.
285	Anti-syphilitic serum, if packed ready for retail sale or consumption as medicine.	Do.
	Argonin is a simple chemical, and if not packed ready for retail sale or consumption, and not recommended.	Free.
281	Beef jelly, "Mosqueras," is an extract of meat, potted.....	20 per cent ad valorem.
	Calc glycerophosphas. Ingredients in chemical combination not packed ready for retail sale or consumption, or recommended.	Free.
	Caps of precious metal, whether mounted on umbrella sticks or not.	Do.
	Carniferrin is a simple chemical, and if not packed for retail sale or consumption, and not recommended.	Do.
598	Cloth—Imperial shower proof, including cravenette and heptonette, as mantle cloth.	15 per cent ad valorem.
122	Cocoa and milk—peptonized. "Savory & Moore's," as cocoa.	3d. (6.08 cents) per pound.
130	Cords—hitching, of cordage, as other cordage.....	12s. (\$2.92) per cwt.
581	Cork rings—not to be deemed cut corks.....	Free.
	Cravenette, as mantle cloth.....	15 per cent ad valorem.
	"Cycleaener," consisting of sponge cloth, waste cotton, chain brush, buff leather burnisher, cycle brush, and tin of silver powder:	
71	Three-quarter value, as brush ware, not otherwise enumerated.	30 per cent ad valorem.
	One-quarter value.....	Free.
285	Diuretin, in 1-ounce bottles, a compound not in chemical combination, as medicine.	25 per cent ad valorem.
429	Enamel—"Red Cross" cycle, "Allington U. Betts & Co.," as paint mixed ready for use.	£4 (\$19.466) per ton.
296	Engines—pumping. The "De Lamater," "Ericsson," and the "De Lamater Rider hot-air pumping engines," as engines, not otherwise enumerated.	30 per cent ad valorem.
491	Essence—lemon soluble, "Stevenson & Howell's," contains 89.6 per cent proof spirit.	12s. (\$2.92) per liquid gallon.
	Export duty—steel scrap, not to be deemed "scrap iron."	
	Ferripyrrin is a simple chemical, and if not packed for retail sale or consumption, and not recommended.	Free.
597	Flannel—cream is not to be deemed colored.....	30 per cent ad valorem.
490	Flasks—spirits containing a reputed pint to pay as such.	
	Frilling (of cotton) known as curtain frilling and used solely in the manufacture of curtains.	Free.
345	Fuse-making machinery.....	Free.
196	Glassware—instruments of glass for testing brine, as glassware, not otherwise enumerated.	25 per cent ad valorem.
	Glue marine (pitch).....	Free.
212	Grain—granola, as grain prepared.....	5s. (\$1.2166) per cental.
212	Granola, as grain prepared.....	Do.
130	Halters of cordage, as other cordage.....	12s. (\$2.92) per cwt.
598	Heptonette, as mantle cloth.....	15 per cent ad valorem.
130	Hitching cords of cordage, as other cordage.....	12s. (\$2.92) per cwt.
196	Instruments of glass for testing brine, as glassware, not otherwise enumerated.	25 per cent ad valorem.
598	Imperial shower-proof cloth (including cravenette and heptonette), as mantle cloth.	15 per cent ad valorem.
	Jalapin is a simple drug, in 1-ounce bottles, not packed ready for retail sale or consumption, and not recommended.	Free.
281	Jelly—beef, "Mo-queras," is an extract of meat, potted.....	20 per cent ad valorem.
416	Juice—Minoka, contains no alcohol.....	Free.
	Lactophenin is a simple chemical, and if not packed for retail sale or consumption, and not recommended.	Do.
	Lining for rugs—printed seal.....	Do.
	Lysidine, in 1-ounce bottles, not packed ready for retail sale or consumption, and not recommended.	Do.
345	Machinery—fuse-making.....	Do.
495	Machines—wood etching, "Vulcan".....	Do.
	Medical preparations containing alcohol—Harry's tricocephalous 37 over proof.	Do.
285	Medicines, etc.:	
	Analgen is a simple chemical, and if not packed ready for retail sale or consumption, and not recommended.	Do.
	Anti-streptococcus serum (if packed ready for retail sale or consumption or recommended).	25 per cent ad valorem.
	Anti-diphtheritic serum (if packed ready for retail sale or consumption or recommended).	Do.

*Departmental decisions bearing on the tariff of Victoria—Continued.*

## SUPPLEMENT NO. 2—Continued.

See tariff No.	Description of articles.	Rate of duty.
	<b>Machines, etc.—Continued.</b>	
	Anti-syphilitic serum (if packed ready for retail sale or consumption or recommended).	25 per cent ad valorem.
	Argonin is a simple chemical, and if not packed for retail sale or consumption, and not recommended.	Free.
	Calc glycerophosphas—ingredients in chemical combination not packed ready for retail sale or consumption, and not recommended.	Do.
	Carniferrin is a simple chemical, and if not packed for retail sale or consumption, and not recommended.	Do.
	Diuretin, in 1-ounce bottles, a compound not in chemical combination.	25 per cent ad valorem.
	Ferri glycerophosphas—ingredients in chemical combination, and if not packed ready for retail sale or consumption, and not recommended.	Free.
	Ferripyridin is a simple chemical, and if not packed for retail sale or consumption, and not recommended.	Do.
	Jalapin is a simple drug, in 1-ounce bottles, not packed ready for retail sale or consumption, and not recommended.	Do.
	Lactophenin is a simple chemical, and if not packed for retail sale or consumption, and not recommended.	Do.
	Lysidine, in 1-ounce bottles, not packed ready for retail sale or consumption, and not recommended.	Do.
	Pepsin, aseptic, in 1-ounce packets ("Parke, Davis & Co.")	Do.
	Trional. Is a simple chemical, and if not packed for retail sale or consumption, and not recommended.	Do.
396	Milk peptonized, "Savory & Moore's," as milk, preserved.	2d. (4.05 cents) per pound.
399	Minor articles for harness, saddles, and whips—Cattle tie iron (for halters).	Free.
202	Mittens, with thumb only, as gloves.	Do.
281	"Moequeras" beef jelly. Is an extract of meat, potted.	20 per cent ad valorem.
126-127	Packets, surprise, containing confectionery, page 207. NOTE.—When under 1s. per pound the weight for duty is to include weight of fancy goods making up the package.	
	Peaks, cap (leather and embroidered)	Free.
	Pepsin, aseptic, in 1-ounce packets ("Parke, Davis & Co.")	Do.
	Rings, cork (not to be considered cut corks)	Do.
	Rings, linings for, printed seal	Do.
	Sheep dip, "Hatch's" colonial glycerine	Do.
	Straws, for "mint julep"	Do.
126-127	Surprise packets, containing confectionery, page 255. NOTE.—When under 1s. per pound the weight for duty is to include weight of fancy goods making up the package.	
431	Sloe gin, as spirits	12s. (£3 92) per liquid gallon.
331	Tabloids, meat (a food)	20 per cent ad valorem.
	Trional. Is a simple chemical, and if not packed for retail sale or consumption, and not recommended.	Free.
387	Tools of trade. Trimmer, wall paper, "The Lightning" (metal).	Do.
387	Trimmer, wall paper, "The Lightning" (metal), as tools of trade.	Do.
534	Trunks, traveling, of wicker foundation, as wickerware	4s per cent ad valorem.
1	Twine, sewing or seaming, of jute	2d. (4.05 cents) per pound.
	Vaseline, composed of vaseline and mineral oil	Free.
	Wood-etching machine, "Vulcan"	Do.

R. W. BEST,  
*Commissioner of Trade and Customs.*  
H. N. P. WOLLASTON,  
*Secretary for Trade and Customs.*

CUSTOM-HOUSE, Melbourne, December 7, 1896.

*Departmental decisions bearing on the tariff of Victoria—Continued.*

## SUPPLEMENT NO. 3.

See tariff No.	Description of articles.	Rate of duty.
100	Allday's patent cycle ambulance, as bicycles, tricycles, and similar vehicles.	10 per cent ad valorem.
100	Allday & Toyer's patent ambulance, as carriages, not otherwise enumerated.	25 per cent ad valorem.
430	Anticorrosive paint, as dry white lead .....	23 per ton.
251	Bands, hat, stamped in gold, silver, or other metal, or in blind.	30 per cent ad valorem.
109	Bicycles, tricycles, and similar vehicles—Allday's patent cycle ambulance.	10 per cent ad valorem.
	Bicycles, tricycles, and similar vehicles—Parts and accessories, viz:	
110	Ball heads, include the fork ends .....	Free.
109	Fork crowns, unattached .....	10 per cent ad valorem.
429	Black, "Harc's" cycle, as paint mixed ready for use .....	£4 (\$19.466) per ton.
193	Bottles, feeding, as bottles.	
286	Boxes, cast-iron, joint (telegraph and telephone), as manufacture of metals, not otherwise enumerated.	30 per cent ad valorem.
387	Bronzer, "The Ruddock patent" (metal), as tool of trade....	Free.
444	Carbonate magnesium, for barbers' and toilet use, as perfumery.	20 per cent ad valorem.
100	Carriages, Allday & Toyer's patent ambulance, as carriages, not otherwise enumerated.	25 per cent ad valorem.
	Cases—Pencil cases and penholders:	
249	Gold or silver, with or without rings, as jewelry, other...	20 per cent ad valorem.
153	Of metal, other than gold or silver, whether plated or not, and with or without rings, as fancy goods.	10 per cent ad valorem.
249	Clasps, jet or imitation jet, as jewelry, other .....	20 per cent ad valorem.
588	Clavier, "Virgil Practice," as woodenware .....	25 per cent ad valorem.
285	Crumbs, medicated, "The Royal," as medicine .....	Do.
520	Crystal bon bon ship as glucose .....	6s. (\$1.46) per cwt.
395	Dog slips (plated), mountings for, as harness mountings.	Free.
240	Dr. Allinson's natural food. Is a special preparation for infants and invalids.	Do.
429	Enamel, "Star" bath tub, as paint mixed ready for use .....	£4 (\$19.466) per ton.
494	Essences, culinary (Kölling & Schmitt):	
	Almond, 28.4 over proof .....	12s. (\$2.92) per gallon of the strength of proof by Sykes's hydrometer, and so in proportion for any greater or less strength than the strength of proof.
	Lemon, 15 over proof .....	Do.
	Orange, 45 over proof .....	Do.
	Vanilla, 31 over proof .....	Do.
	Essences, fruit:	
491	Cardamon (Kölling & Schmitt) .....	12s. (\$2.92) per liquid gallon.
491	Coco (Kölling & Schmitt) .....	Do.
491	Coffee (Kölling & Schmitt) .....	Do.
491	Maresquin (Kölling & Schmitt) .....	Do.
491	Orangen flower (Kölling & Schmitt) .....	Do.
491	Punch (Kölling & Schmitt) .....	Do.
491	Raspberry (Kölling & Schmitt) .....	Do.
491	Rose liquor (Kölling & Schmitt) .....	Do.
491	Rosen liqueur (Kölling & Schmitt) .....	Do.
491	Strawberry (Kölling & Schmitt) .....	Do.
491	Vinegar, contains 57 per cent acetic acid, as acetic acid.	Do.
491	Violet .....	Do.
416	Extract of raspberry, "W. J. Bush & Co." Viscous without spirit, used for manufacturing purposes.	Free.
491	Extracts, fruit (Kölling & Schmitt):	
	Amazon .....	12s. (\$2.92) per liquid gallon.
	Apricot .....	Do.
	Banana .....	Do.
	Black cherry .....	Do.
	Limes .....	Do.
	Lime .....	Do.
	Muscadel grape .....	Do.
	Peach .....	Do.
	Pineapple .....	Do.
	Raspberry, black .....	Do.
	Raspberry, red .....	Do.
	Red currant .....	Do.
	Red orange .....	Do.
	Strawberry .....	Do.
	Vanilla .....	Do.
	Velichen .....	Do.

*Departmental decisions bearing on the tariff of Victoria—Continued.*

## SUPPLEMENT NO. 2—Continued.

See tariff No.	Description of articles.	Rate of duty.
153	Fancy goods: Medals, bronze, not for wearing.....	10 per cent ad valorem.
	Medals, tin, not for wearing.....	Do.
	Pencil cases and penholders, of metal, other than gold or silver, whether plated or not, and with or without rings.	Do.
	Ferri-glycerophosphas—ingredients in chemical combination, and if not packed ready for retail sale or consumption, and not recommended.	Free.
15	Gaiters and leggings, whether of leather or not, as articles of attire.	35 per cent ad valorem.
	Glass varnish, a composition used in boot making, similar to fake.	Free.
215, 216	Grease plumbago, as grease, antifriction.	
216	Guns, swivel or punt, included among goods prohibited to be imported.	
251	Hat bands, stamped in gold, silver, or other metal, or in blind.	30 per cent ad valorem.
240	Infants' and invalid foods, special preparations of: Dr. Allinson's natural food.....	Free.
	Suppositories, slimed, peptonized.....	Do.
205	Injectors (with or without check valves), automatic, restarting, as machinery, not otherwise enumerated.	25 per cent ad valorem.
	Inks: Mander's transparent tinting, not colored.....	Free.
	Mander's transparent ("Duer's").....	Do.
	Mander's transparent bronzing preparations.....	Do.
295	Instruments, sight-testing, automatic (penny in slot), as machinery, not otherwise enumerated.	25 per cent ad valorem.
387	Irons, loops (saddlers'), metal, as tools of trade.....	Free.
	Jaeger's natural wool neck binding, in the piece.....	Do.
249	Jewelry: Clasps, jet or imitation jet.....	20 per cent ad valorem.
	Pencil cases and penholders, gold or silver, with or without rings.	Do.
286	Joint boxes, cast-iron (telegraph and telephone), as manufactures of metals, not otherwise enumerated.	30 per cent ad valorem.
481	Labels, coat, of silk, woven.....	15 per cent ad valorem.
417-422	Lanoline ointment, base being lanoline, with 30 per cent of paraffin oil, as oil.	
15	Leggings and gaiters, whether of leather or not, as articles of attire.	35 per cent ad valorem.
285	Liquor ferri-phosph. co., as medicine.....	25 per cent ad valorem.
	Liquor hypophosph. comp. quinia et strychnine, as medicine.	Do.
	Liquor ipecacuanhæ.....	Free.
	Liquor toluanus.....	Do.
444	Magnesium carbonate, for barbers' and toilet use, as perfumery.	20 per cent ad valorem.
	Mats, counter, of India rubber.....	Free.
153	Medals: Bronze, not for wearing, as fancy goods.....	10 per cent ad valorem.
	Tin, not for wearing, as fancy goods.....	Do.
495	Medical preparations containing alcohol: Conc. tinc. avena sativa, over 75 per cent.....	12s. (\$2.92) per gallon of the strength of proof by Sykes's hydrometer, and so in proportion for any greater or less strength than the strength of proof, when not dutiable at a higher rate under the heading of medicines liable to 25 per cent ad valorem.
	Liquor sennæ, under 25 per cent.....	Do.
285	Medicines, etc.: Crumbs, medicated, "The Royal".....	25 per cent ad valorem.
	Liquor ferri-phosph. co.....	Do.
	Liquor hypophosph. comp. quinia et strychnine.....	Do.
	Liquor ipecacuanhæ.....	Free.
	Liquor toluanus.....	Do.
	Sheep lick, medicated.....	25 per cent ad valorem.
	Vin Kapa.....	Do.
	Waloo.....	Do.
420	Metlack, as paint mixed ready for use.....	24 (\$19.466) per ton.
399	Minor articles for apparel and articles of attire, web and cord ends for braces. NOTE.—The ends must be web or cord only, and not sewn or in any way joined to any other part of the brace.	Free.

*Departmental decisions bearing on the tariff of Victoria—Continued.*

## SUPPLEMENT NO. 3—Continued.

See tariff No.	Description of articles.	Rate of duty.
201	Mittens, stove, leather and natural wool faced, as leather gloves.	20 per cent ad valorem.
401	Nails, wire screw, with thread and slotted heads	7/6 (\$1.825) per cwt.
417-422	Oil: Harness makers'. Lanoline ointment, base being lanoline with 30 per cent of paraffin oil	
413	Penguin, as fish oil (in bulk)	Free.
417-422	Ointment, lanoline, base being lanoline with 30 per cent of paraffin oil, as oil.	
	Paint: 430 Anticorrosive	£2 (\$9.73) per ton.
429	Black, "Hare's" cycle	£4 (\$19.466) per ton.
419	Enamel, "Star" bath tub	Do.
419	Metlack	Do.
	Patent steel-wire gland packing, in lengths, as metal cordage.	Free.
	Pencil cases and penholders: 249 Gold or silver, with or without rings, as jewelry, other	20 per cent ad valorem.
153	Of metal, other than gold or silver, whether plated or not, and with or without rings, as fancy goods.	10 per cent ad valorem.
413	Penguin oil, as fish oil (in bulk)	Free.
	Penholders and pencil cases: 249 Gold or silver, with or without rings, as jewelry, other	20 per cent ad valorem.
153	Of metal, other than gold or silver, whether plated or not, and with or without rings, as fancy goods.	10 per cent ad valorem.
387	Plates spoke screw (metal), as tool of trade	Free.
392	Poles, wood, brass covered, for windows as window fittings	Do.
71	Polisher, for boots, "Eureka," as brushware, not otherwise enumerated.	30 per cent ad valorem.
71	Polishing pad, for boots, of wire, leather, and wool, as brushware, not otherwise enumerated.	Do.
	Poultry dip powder, not recommended as medicine	Free.
	Powder: Poultry dip, not recommended as medicine	Do.
	Sheep dip, "The Royal," not recommended as medicine	Do.
517	Saccharine (soluble), as sugar	12s. (\$2.32) per cwt.
	Screws, stove, to include nuts for same (when on same invoice).	Free.
	Sheep dip powder, "The Royal," not recommended as medicine	Do.
285	Sheep lick, medicated as medicine	25 per cent ad valorem.
295	Sight-testing instruments, automatic (penny in slot), as machinery, not otherwise enumerated.	Do.
359	Slips, dog (plated), mountings for, as harness mountings	Free.
	Stands: 588 Bicycle, wood	25 per cent ad valorem.
394	Bicycle, plated	Do.
286	Bicycle, metal, not plated	30 per cent ad valorem.
240	Suppositories, siminized, peptonized, is a special preparation of infants' and invalids' food.	Free.
520	Sirup, crystal bon bon, as glucose	6s. (\$1.46) per cwt.
387	Tools of trade (metal) not being machinery, etc.: Bronzer, "The Ruddock Patent"	Free.
	Iron, loop (saddlers')	Do.
	Plates, spoke, screw	Do.
	Varnish, glass, a composition used in bootmaking, similar to fake.	Do.
285	Vin kapa, as medicines	25 per cent ad valorem.
285	Wahoo, as medicines	Do.
582	Water, Dr. Lindhoist's antigout table water, as aerated waters.	10 per cent ad valorem.
392	Wood poles, brass covered, for windows, as window fittings.	Free.

R. W. BEST,  
*Commissioner of Trade and Customs.*  
H. N. P. WOLLASTON,  
*Secretary for Trade and Customs.*

CUSTOM-HOUSE, Melbourne, April 12, 1897.

*Departmental decisions bearing on the tariff of Victoria—Continued.*

## SUPPLEMENT NO. 4.

See tariff No.	Description of articles.	Rate of duty.
432	Advertising pictures, metal mounted, but not framed, to be charged on the weight of paper only.	4d. (8.11 cents) per pound.
114-415	Almond nuts (ground), as oilmen's stores.	Free.
18	Appliances or instruments, surgical, viz: Air cushions, pillows, and beds.	Free.
15	Armlets, spiral, as articles of attire, not otherwise enumerated.	35 per cent ad valorem.
209	Aunt Abbey's rolled oats, as oatmeal.	9s. (\$2.19) per cental.
335	Barometers	Free.
197	Beche-de-mer, as provisions salted, dried, etc., not otherwise enumerated.	5s. (\$1.2166) per cwt.
460	Black japan, superior, a brilliant jet black, hard drying, "Chas. Turner & Son," as varnish.	2s. (48.66 cents) per gallon.
577	Blinds, finished, for inside use, whether attached to rollers or not, as furniture.	30 per cent ad valorem.
173	Boots and shoes:	
62	" Bellmar " women's, of india-rubber soles, vulcanized, but with lasting waterproofed uppers, as india-rubber boots.	Free.
	Men's hip, of india rubber, with nailed leather soles, as india-rubber boots.	Do.
444	Boroline, for toilet use, not recommended as medicine, as perfumery.	20 per cent ad valorem.
240	Bovinine—Special preparation of infants' and invalids' food.	Free.
240	Bowen's sago powder—Special preparation of infants' and invalids' food.	Do.
413	Burch tar oil (in bulk)	Do.
71	Carpet sweepers, " Bissel's," viz:	
	Child's and baby's, as brushware, not otherwise enumerated.	30 per cent ad valorem.
	The little jewel, as brushware, not otherwise enumerated.	Do.
212	Cattle food, composed of crushed wheat, oatens chaff, and molasses.	Duty to be charged on dutiable portions only.
212	Cattle food, composed of molasses and chaff.	Do.
152	Champion powder, contains 5 per cent of nitroglycerine, as other explosives.	1d. (2.02 cents) per pound.
286	Clips for bill and letter files (metal), as manufactures of metal, not otherwise enumerated.	30 per cent ad valorem.
428	Coach colors, " Harlands," viz:	
	Emerald green, ground in japan, as paints ground in oil.	£2 (\$9.73) per ton.
	Jet black HHH, as paints ground in oil.	Do.
	Rough stuff, as paints ground in oil.	Do.
428	Coach-painters' green, " deep superfine," Valentine & Co., New York as paints ground in oil.	£2 (9.73) per ton.
	Conservitas, composed of boric acid saltpeter, etc.	Free.
75	Cottolene, as butterine	1s. (24.33) cents per pound.
506	Diaries: medical, chemists' and nurses', as stationery	35 per cent ad valorem.
588	Easel, artists', with camp stool attached, as woodenware, not otherwise enumerated.	25 per cent ad valorem.
152	Explosives—Champion powder, contains 5 per cent of nitroglycerine, as other explosives.	1d. (2.02 cents) per pound
153	Fancy goods:	
	Pencils, program, with or without cords.	10 per cent ad valorem
	Tape, transparent, adhesive paper, in small reels.	Do.
212	Food:	
	Cattle, composed of crushed wheat, oatens chaff, and molasses.	Duty to be charged on dutiable portions only.
	Cattle composed of molasses and chaff.	Do.
588	Frames: photographers', for making the positive from the negative, as woodenware, not otherwise enumerated.	25 per cent ad valorem.
285	Garfield tea fig sirup, as medicine	Do.
	Gold size—(not varnished):	
	Best, " Wm. Harland & Sons "	Free.
	Best pale, " Wm. Harland & Sons "	Do.
	Best japan, " Wm. Harland & Sons "	Do.
	Best japan, " Wilkinson, Heywood & Clark, Limited "	Do.
	Best oil, " Blundell, Spence & Co. "	Do.
	Coach painters', " Chas. Turner & Sons "	Do.
	House painters', best japan, " Blundell, Spence & Co. "	Do.
	Japan, " J. T. Seddon "	Do.
	Japan, coachmakers' best, " Blundell, Spence & Co. "	Do.
	Japanners', " Chas. Turner & Son "	Do.
	Grain, viz:	
209	Aunt Abbey's rolled oats, as oatmeal	9s. (\$2.19) per cental.
	Quaker oats, as oatmeal.	Do.

Departmental decisions bearing on the tariff of Victoria—Continued.

SUPPLEMENT NO. 4—Continued.

See tariff No.	Description of articles.	Rate of duty.
	Harland's coach colors (as paints ground in oil), viz:	
428	Emerald green, ground in Japan .....	£2 (\$9.73) per ton.
428	Jet black, HHH .....	Do.
428	Rough stuff .....	Do.
294	Hub borers, as machine tools .....	20 per cent ad valorem.
240	Infants' and invalids' food, special preparations of—	
	Bovine .....	Free.
	Bowen sago powder .....	Do.
	India rubber squares, for making into soles for boots and shoes, up to 36 inches by 36 inches .....	Do.
77	Japan black, superior, a brilliant jet black, hard drying, "Chas. Turner & Son," as varnish .....	2s. (48.66 cents) per gallon.
	Japan gold size, coachmakers' best, "Blundell, Spence & Co.," not a varnish .....	Free.
	Japanners' gold size, "Chas. Turner & Son," not a varnish .....	Do.
387	Knives, tailors' cutting (metal), as tools of trade .....	Do.
13	Labels, bone and ivory, as labels .....	35 per cent ad valorem.
481	Labels containing silk, for coats, etc., with name, etc., woven in fabric, whether in piece or not, as silks .....	15 per cent ad valorem.
253	Lanterns with attachments, enabling them to be fixed on vehicles .....	30 per cent ad valorem.
258	Lanterns (except magic and paper) of all kinds .....	Do.
258	Lanterns are receptacles inclosing candles or lamps for use when being carried by hand .....	Do.
	Machines:	
350	Straw-envelop making, as stitching machines .....	Free.
	"The Standard Screw Machine," for securing soles of boots, as stitching machines .....	Do.
294	Machine tools and parts of—Hub-borers .....	20 per cent ad valorem.
	Medicines, etc.:	
285	Garfield tea & g sirup .....	25 per cent ad valorem.
	Minerva Tonic contains two or more ingredients not in chemical combination and recommended .....	Do.
399	Minor articles for—	
	Boots and shoes—Top banding .....	Free.
	Hats and caps—Hat buttons of silk .....	Do.
237	Military socks must be of silver-gray color, ribbed or plain, with or without scarlet ring toe, but need not be wholly of wool .....	
285	Minerva Tonic contains two or more ingredients not in chemical combination, and recommended as medicine .....	25 per cent ad valorem.
414-415	Neo Kola, "Christy's," as oilmen's stores .....	
	Nicotine soap, "Corry & Co., Limited," insecticide, not prohibited .....	Free.
	Nuts, almond (ground), as oilmen's stores .....	
413	Oil—	
	Birch tar (in bulk) .....	Do.
	Soluble fir-tree insecticide .....	Do.
	Paint:	
428	Coachpainters' green, "deep superfine," Valentine & Co., New York .....	£2 (\$9.73) per ton.
	Harland's coach colors, viz:	
	Emerald green, ground in Japan .....	Do.
	Jet black HHH .....	
	Rough stuff .....	
429	Petrifying liquid, "Blundell's" .....	£4 (\$19.46) per ton.
433	Paper—Surface, as paper other .....	6s. (\$1.46) per cwt.
153	Pencils—Programme, with or without cords, as fancy goods .....	10 per cent ad valorem.
429	Petrifying liquid, "Blundell's," as paint mixed ready for use .....	£4 (\$19.46) per ton.
432	Pictures, advertising, metal mounted, but not framed, to be charged on the weight of paper only .....	4d. (8.11 cents) per pound.
	Plants and trees, viz:	
	Apple trees .....	(a)
	Apricot trees .....	(a)
	Almond trees .....	(a)
	Currant trees .....	(a)
	Cherry trees .....	(a)
	Fig trees .....	(a)
	Gooseberry trees .....	(a)
	Nectarine trees .....	(a)
	Pear trees .....	(a)
	Plum trees .....	(a)
	Peach trees .....	(a)
	Persimmon trees .....	(a)
	Raspberry plants .....	(a)
	Strawberry plants .....	(a)
	Plants of the citrus family .....	(a)

<sup>a</sup> Prohibited, subject to the regulations for the time being in force under the vegetation diseases act, 1896.



*Departmental decisions bearing on the tariff of Victoria—Continued.*

See tariff No.	Description of articles.	Rate of duty.
240	Powder, Bowen's sago—special preparation of infants' and invalids' food.	Free.
152	Powder, champion—contains 5 per cent of nitroglycerin, as other explosives.	1d. (3.02 cents) per pound.
209	Powder, tobacco—Fowler's, insecticide, not prohibited.	Free.
387	Quaker oats, as oatmeal.	9s. (\$2.19) per cental.
414-415	Reamers (metal), as tools of trade.	Free.
	Rennet tablets, packed in small quantities for household use, as oilmen's stores.	
444	Sapo rosata, for toilet use, as perfumery	20 per cent ad valorem.
	Size, gold (not varnished):	
	Best ("Wm. Harland & Sons")	Free.
	Best pale ("Wm. Harland & Sons")	Do.
	Best Japan ("Wm. Harland & Sons")	Do.
	Best Japan, "Wilkinson, Heywood, & Clark, Limited"	Do.
	Best oil, "Blundell, Spence, & Co."	Do.
	Coachpainters, "Chas. Turner & Son"	Do.
	Housepainters, best Japan, "Blundell, Spence, & Co."	Do.
	Japan, "J. T. Seddon"	Do.
	Japan, coachmakers' best, "Blundell, Spence, & Co."	Do.
	Japanners, "Chas. Turner & Son"	Do.
481	Snowflake tulle, as silks in the piece	15 per cent ad valorem.
	Soap—nicotine, "Corry & Co., Limited," insecticide, not prohibited.	Free.
487	"Hauthaway's" harness oil	2d. (4.05 cents) per pound.
414-415	"Wrigley's" mineral scouring, as oilmen's stores.	
	Squares—India rubber, for making into soles for boots and shoes, up to 36 by 36 inches.	Free.
296	Steam traps, as attachments to steam engines	30 per cent ad valorem.
350	Straw envelope-making machines, as stitching machines	Free.
517	Sugar of boron, "Western & Sons," as other sugar	12s. (\$2.92) per cwt.
577	Superior black Japan. A brilliant jet black, hard drying, "Chas. Turner & Son," as varnish.	2s. (48.96 cents) per gallon.
71	Sweepers, carpet, Bissels, viz: Chil's and baby's, as brushware, not otherwise enumerated.	30 per cent ad valorem.
	The little jewel, as brushware, not otherwise enumerated.	Do.
285	Sirup—Garfield tea fig, as medicines	25 per cent ad valorem.
588	Table tops, on bases of wood (whether decorated or not), for making tables, as woodenware.	Do.
414-415	Tablets, rennet, packed in small quantities for household use, as oilmen's stores.	
153	Tape, transparent, adhesive paper in small reels, as fancy goods.	10 per cent ad valorem.
350	The standard screw machine, for securing soles of boots, as stitching machines.	Free.
197	Thermometers	Do.
	Tobacco powder, "Fowler's," insecticide, not prohibited	Do.
387	Tools of trade (metal) not being machinery, etc: Knives, tailors', cutting	Do.
	Reamers	Do.
296	Traps, steam, as attachments to steam engines	30 per cent ad valorem.
	Trees and plants, viz:	
	Apple trees	(a)
	Apricot trees	(a)
	Almond trees	(a)
	Currant trees	(a)
	Cherry trees	(a)
	Fig trees	(a)
	Gooseberry trees	(a)
	Nectarine trees	(a)
	Pear trees	(a)
	Plum trees	(a)
	Peach trees	(a)
	Persimmon trees	(a)
	Raspberry plants	(a)
	Strawberry plants	(a)
	Plants of the citrus family	(a)
577	Varnish—Superior black Japan, a brilliant jet black, hard drying, "Chas. Turner & Son."	2s. (48.66 cents) per gallon.
122	Vicocoa, "Dr. Tibbles"	3d. (6.08 cents) per pound.

<sup>a</sup> Prohibited, subject to the regulations for the time being in force under the vegetation diseases act, 1896.

R. W. BEST,  
Commissioner of Trade and Customs.  
H. N. P. WOLLASTON,  
Secretary for Trade and Customs.

*Melbourne wharfage rates.*

[Where no rate is put opposite any item the rate is understood to be denoted in the schedule.]

Article.	Unit.	Rate of duty.
Acid:		
Acetic .....	Packages	
Other, unenumerated .....	do	
Aerated and mineral waters .....	do	
Agricultural implements, unenumerated .....	Tons	3s. (73 cents) per ton.
Alabaster .....	Packages	
Alkali, soda ash .....	do	Do.
Acetate of soda .....	do	Do.
Bicarbonate .....	do	Do.
Caustic .....	do	Do.
Crystals .....	do	Do.
Nitrate .....	do	Do.
Silicate .....	do	Do.
Alum .....	do	Do.
Ammonia, muriate, as manure .....	Tons	Do.
Ammonia, as a drug .....	Packages	
Anchors .....	Tons	Do.
Antimony ore .....	do	1s. (24.33 cents) per ton.
Antimony regulus .....	do	3s. (73 cents) per ton.
Anvils .....	do	Do.
Apparel and slops .....	Packages	
Arms and ammunition:		
Arms (military) .....	do	
Sporting .....	do	
Pistols, etc .....	do	
Other, unenumerated .....	do	
Cannon and mortars .....	Tons	Do.
Caps .....	Packages	
Cartridges .....	do	
Cartridge cases .....	do	
Dynamite .....	do	
Fuse .....	do	
Guncotton .....	do	
Lithofractor .....	do	
Powder, blasting .....	do	
Powder, sporting .....	do	
Explosives, other, unenumerated .....	do	
Shot .....	Cwt	3d. (6.08 cents) per cwt.
Arrowroot .....	Bags	Do.
Do .....	Packages	
Arsenic .....	do	
Asphalt .....	Tons	3s. (73 cents) per ton.
Asphalt roofing felt .....	do	Do.
Axe and other handles, in case .....	Packages	
Axe and other handles, loose .....	Per dozen	3d. (6.08 cents) per dozen.
Axles and arms .....	Cwt	3d. (6.08 cents) per cwt.
Axle boxes .....	do	Do.
Bacon .....	Packages	
Bagging .....	do	
Bags and sacks, viz:		
Bran bags .....	do	
Corn and flour sacks .....	do	
Gunny bags .....	do	
Ore bags .....	do	
Sugar bags .....	do	
Wool packs .....	do	
Second-hand empties .....	Per dozen	4d. (1.01 cents) per dozen.
Bamboos .....	Tons	3s. (73 cents) per ton.
Bamboo blinds .....	do	Do.
Baking or yeast powder .....	Packages	
Bananas .....	do	1d. (2.02 cents) per bunch.
Bark .....	Tons	3s. (73 cents) per ton.
Barley (patent) .....	Packages	
Bass .....	Tons	Do.
Bêche de mer .....	do	Do.
Beef, salt .....	Packages	
Beer (ale and porter):		
Bottled .....	do	
Draught .....	do	
Becwax .....	do	
Biscuit:		
Fancy .....	do	
Ship .....	do	
Bicycles .....	Tons	Do.
Bitumen:		
Refined .....	Packages	
Crude .....	Tons	Do.
Black sand .....	do	1s. (24.33 cents) per ton.

*Melbourne wharfage rates—Continued.*

Article.	Unit.	Rate of duty.
Blankets.....	Packages	
Blue.....	do	
Bluestone.....	do	
Boats.....	Tons	3s. (73 cents) per ton.
Boilers, steam.....	do	Do.
Bonnets:		
Straw, untrimmed.....	Packages	
Fancy and trimmed.....	do	
Books, printed.....	do	
Boots and shoes.....	do	
Boot webbing.....	do	
Borax.....	do	
Bran.....	Cwt	3d. (6.08 cents) per cwt.
Brass filings.....	Tons	3s. (73 cents) per ton.
Brassware.....	Packages	
Bricks:		
Air.....	Per cwt	3d. (6.08 cents) per cwt.
Bath.....	Packages	
Clay.....	Per 1,000.	3s. (73 cents) per 1,000.
Fire.....	do	Do.
Brimstone.....		3s. (73 cents) per ton.
Bristles.....	Packages	
Broom corn, millet, etc.....	Tons	Do.
Brooms.....	Packages	
Brown ware.....	do	
Brush ware and brooms:		
Hair.....	do	
Other, unenumerated.....	do	
Buckets and tubs.....	Per dozen	6d. (12.17 cents) per dozen.
Butter.....	Packages	
Canary seed.....	Cwt	3d. (6.08 cents) per cwt.
Candles.....	Packages	
Canes and rattans.....	do	Or 6s. (\$1.46) per ton weight.
Canvas.....	do	
Cards, playing.....	do	
Carpeting and druggeting.....	do	
Carriages.....	Tons.	3s. (73 cents) per ton.
Carriage materials.....	Packages	
Carts, wagons, etc.....	Tons.	Do.
Casks, empty, or in shooks.....	Each	6d. (12.17 cents) each.
Cement.....	Tons.	3s. (73 cents) per ton.
Charcoal, animal.....	do	Do.
Chain.....	do	Do.
Chain cables.....	do	Do.
Chalk.....	do	Do.
Cheese.....	Packages	
Chicory.....	do	
Chicory root.....	do	
China ware and porcelain.....	do	
Chloride of lime.....	Tons.	Do.
Chocolate and cocoa.....	Packages	
Cider and perry.....	do	
Clay, fire.....		Do.
Clocks.....	Packages	
Clover seed.....	Cwt	3d. (6.08 cents) per cwt.
Coals.....	Tons.	1s. (24.33 cents) per ton.
Coal dust.....	do	Do.
Cocoa beans.....	Cwt	3d. (6.08 cents) per cwt.
Coffee.....	do	Do.
Coke.....	Tons.	1s. (24.33 cents) per ton.
Combs.....	Packages	
Confectionery.....	do	
Copper tube.....	Cwt	3d. (6.08 cents) per cwt.
Copper.....	do	Do.
Ore.....	Tons	1s. (24.33 cents) per ton.
Sheet.....	Cwt	3d. (6.08 cents) per cwt.
Wire.....	do	Do.
Fillings.....	Tons.	3s. (73 cents) per ton.
Copperware.....	Packages	
Copperas.....	do	
Copra.....	Tons.	Do.
Cordage.....	do	Do.
Galvanized iron.....	do	Do.
Steel.....	do	Do.
Unserviceable.....	do	Do.
Cork, wood.....	Packages	
Corks, cut.....	do	
Cotton piece goods:		
Wholly of cotton.....	do	
Mixed with wool, cotton predominating.....	do	
Cotton manufactures.....	do	

Melbourne wharfage rates—Continued.

Article.	Unit.	Rate of duty.
Cotton, raw.....	Tons.....	3s. (73 cents) per ton.
Cotton, waste.....	do.....	Do.
Cotton, wick.....	Packages.....	
Curiosities.....	do.....	
Cutlery.....	do.....	
Dates.....	Tons.....	Do.
Doors.....	Packages.....	Do.
Drugs and chemicals.....	do.....	
Dyes.....	do.....	
Earthenware.....	do.....	
Eggs.....	do.....	
Electroplated ware.....	do.....	
Engines, steam.....	Tons.....	Do.
Engine packing.....	do.....	Do.
Essences and essential oils.....	Packages.....	
Fancy goods.....	do.....	
Feathers:		
Ornamental.....	do.....	
Other, unenumerated.....	do.....	
Felt hoods.....	do.....	
Felt, sheathing.....	do.....	
Fiber:		
Cocoonant.....	Tons.....	Do.
Unenumerated.....	do.....	Do.
Figs.....	Packages.....	
Fireworks.....	do.....	
Fire lumps.....	Per ton.....	Do.
Fish:		
Fresh.....	Packages.....	
Preserved.....	do.....	
Salted.....	do.....	
Shell.....	do.....	
Flannels, piece.....	do.....	
Flax.....	Tons.....	Do.
Phormium, N. Z.....	do.....	Do.
Flock.....	do.....	Do.
Flour.....	Cwt.....	3d. (6.08 cents) per cwt.
Flowers, artificial.....	Packages.....	
Frillings and ruffings.....	do.....	
Fruit:		
Bottled or canned.....	do.....	
Dried.....	do.....	3s. (73 cents) per ton.
Dried currants.....	do.....	Do.
Dried raisins.....	do.....	Do.
Fresh.....	do.....	Do.
Furniture and upholstery.....	do.....	Do.
Furs:		
Undressed.....	do.....	
Dressed.....	do.....	
Ginger.....	do.....	
Green.....	Cwt.....	3d. (6.08 cents) per cwt.
Glass:		
Bottles.....	Packages.....	
Plate.....	do.....	
Window.....	do.....	
Broken.....	Tons.....	3s. (73 cents) per ton.
Glassware.....	Packages.....	
Gloves.....	do.....	
Glue.....	do.....	
Pieces.....	do.....	
Glucose or grape sugar.....	Cwt.....	3d. (6.08 cents) per cwt.
Glycerine.....	Packages.....	
Gold.....	do.....	
Leaf.....	do.....	
Goods, manufactured.....	do.....	
Grain and pulse:		
Barley.....	Cwt.....	Do.
Barley, pearl.....	do.....	Do.
Beans and pease.....	do.....	Do.
Maize.....	do.....	Do.
Oats.....	do.....	Do.
Pease, split.....	do.....	Do.
Wheat, etc.....	do.....	Do.
Grass seed.....	do.....	Do.
Grates and stoves.....	Packages.....	Do.
Grease.....	Tons.....	3s. (73 cents) per ton.
Grindery.....	Packages.....	
Grouts, patent.....	do.....	
Gum.....	Tons.....	Do.
Gutta-percha goods.....	Packages.....	
Haberdashery.....	do.....	

*Melbourne wharfage rates—Continued.*

Articles.	Unit.	Rate of duty.
Hair.....	Packages	3s. (73 cents) per ton.
Curled.....	do	
Seating.....	do	
Hams.....	do	
Hardware and ironmongery, unenumerated.....	do	
Hats and caps, straw.....	do	
Hats, silk.....	do	
Hats, felt, etc.....	do	
Hatters' materials.....	do	
Hay and chaff.....	Tons	Do.
Hemp.....	do	Do.
Hessian.....	Packages	
Hides:		
Green.....	Tons	Do.
Dry.....	do	Do.
Hinges.....	Packages	
Hollow ware.....	do	
Honey.....	do	
Hops.....	Cwt	3d. (6.08 cents) per cwt.
Horns and hoofs.....	Tons	3s. (73 cents) per ton.
Hosiery.....	Packages	
India-rubber goods.....	do	
Ink:		
Printing.....	do	
Writing.....	do	
Instruments, musical:		
Pianofortes.....	Tons	Do.
Organs.....	do	Do.
Harmoniums.....	do	Do.
Other, unenumerated.....	Packages	
Instruments:		
Optical.....	do	
Scientific.....	do	
Surgical.....	do	
Iron:		
Bar and rod.....	Cwt	3d. (6.08 cents) per cwt.
Bolts and nuts.....	do	Do.
Castings.....	do	Do.
Galvanized sheet.....	do	Do.
Galvanized guttering, etc.....	do	Do.
Hoop.....	do	Do.
Ore.....	Tons	1s. (24.33 cents) per ton.
Pig.....	do	3s. (73 cents) per ton.
Pipes, wrought.....	Cwt	3d. (6.08 cents) per cwt.
Pipes, cast.....	do	Do.
Plate.....	do	Do.
Rails (railway).....	Tons	3s. (73 cents) per ton.
Railway chairs.....	do	Do.
Scrap.....	do	Do.
Sheet.....	Cwt	3d. (6.08 cents) per cwt.
Ware, galvanized.....	Packages	
Wire, fencing.....	Cwt	Do.
Wire, telegraphic.....	do	Do.
Wire, other, unenumerated.....	do	Do.
Isinglass.....	Packages	
Ivory.....	do	
Jams and preserves.....	do	
Jewelry.....	do	
Jute.....	Tons	3s. (73 cents) per ton.
Piece goods.....	Packages	
Kapok.....	do	Do.
Kerosene shale.....	Tons	1s. (24.33 cents) per ton.
Waste.....	Packages	
Lamps and lamp ware.....	do	
Lard.....	do	
Lead ore.....	Tons	Do.
Lead, pig.....	Cwt	3d. (6.08 cents) per cwt.
Lead pipe.....	do	Do.
Lead, sheet.....	do	Do.
Lead:		
White.....	do	Do.
Red.....	Packages	
Leather.....	Tons	3s. (73 cents) per ton.
Cut into shapes.....	Packages	
Imitation.....	do	
Patent, etc.....	do	
Leather ware.....	do	
Lime.....	Tons	Do.
Lime juice.....	Packages	
Linen piece goods.....	do	
Linen manufactures.....	do	

*Melbourne wharfage rates—Continued.*

Articles.	Unit.	Rate of duty.
Linseed meal.....	Cwt.....	3d. (6.08 cents) per cwt.
Linseed cake.....	Tons.....	2s. (73 cents) per ton.
Licorice.....	Packages.....	
Live animals—birds, poultry, etc.....	do.....	
Logwood chips.....	do.....	
Macaroni and vermicelli.....	do.....	
Machinery and machines.....	Tons.....	Do.
Do.....	Packages.....	Do.
Maizena and corn flour.....	do.....	
Malt.....	Cwt.....	3d. (6.08 cents) per cwt.
Manufactures of metals.....	Packages.....	
Manures.....	Tons.....	3s. (73 cents) per ton.
Marble:		
Wrought.....	Packages.....	
Unwrought.....	Tons.....	Do.
Matches and vestas.....	Packages.....	
Mats.....	do.....	
Matting:		
China.....	do.....	
Coir and other.....	do.....	
Meals.....	Cwt.....	3d. (6.08 cents) per cwt.
Meats:		
Fresh.....	Packages.....	
Preserved.....	do.....	
Medicines, patent.....	do.....	
Medicinal roots, etc.....	do.....	
Metal, yellow.....	Cwt.....	Do.
Metals, unenumerated.....	do.....	Do.
Milk, preserved.....	Packages.....	
Millinery.....	do.....	
Mixed metal ware.....	do.....	
Molasses.....	do.....	
Moss.....	do.....	
Moldings:		
Gilt.....	do.....	
Other, unenumerated.....	do.....	
Mullins.....	do.....	
Mustard.....	do.....	
Myrabolams.....	Tons.....	3s. (73 cents) per ton.
Nails.....	Cwt.....	3d. (6.08 cents) per cwt.
Naphtha.....	Packages.....	
Nets and netting.....	do.....	
Nuts:		
Almonds.....	do.....	
Cocoanuts.....	Tons.....	3s. (73 cents) per ton.
Walnuts.....	Packages.....	
Peanuts.....	Cwt.....	3d. (6.08 cents) per cwt.
Oakum.....	Tons.....	3s. (73 cents) per ton.
Oars.....	Per dozen.....	6d. (12.17 cents) per dozen.
Oatmeal.....	Cwt.....	3d. (6.08 cents) per cwt.
Oil:		
Almond.....	Packages.....	
Black.....	do.....	
Castor.....	do.....	
Chinese.....	do.....	
Cocoanut.....	do.....	
Cod.....	do.....	
Cod liver.....	do.....	
Colza.....	do.....	
Kerosene.....	do.....	
Linseed.....	do.....	
Neat's-foot.....	do.....	
Olive.....	do.....	
Palm.....	do.....	
Sape.....	do.....	
Salad.....	do.....	
Seal.....	do.....	
Sperm, etc.....	do.....	
Oilcake.....	Tons.....	3s. (73 cents) per ton.
Oil or other floor cloths.....	Packages.....	
Joiner's stores, unenumerated.....	do.....	
Onions.....	do.....	3d. (6.08 cents) per cwt.
Opium:		
Raw.....	do.....	
Prepared.....	do.....	
Ordnance stores, unenumerated.....	do.....	
Ores, crude, and mineral earths, crude.....	Tons.....	1s. (24.33 cents) per ton.
Paints and colors.....	Packages.....	
Paintings and engravings.....	do.....	

*Melbourne wharfage rates—Continued.*

Article.	Unit.	Rate of duty.
Paper:		
Printing .....	Packages	
Writing .....	do	
Wrapping .....	do	
Other, unenumerated .....	do	
Bags .....	do	
Waste cuttings .....	Tons	3s. (73 cents) per ton.
Paper hangings .....	Packages	
Papier-maché goods .....	do	
Peel, candied .....	do	
Pepper .....	Cwt	3d. (6.08 cents) per cwt.
Perambulators .....	Packages	3s. (73 cents) per ton.
Perfumery .....	do	
Personal effects .....	do	
Photographic goods .....	do	
Pickles .....	do	
Pipes, drain .....	Tons	Do.
Pipes, tobacco:		
Clay .....	Packages	
Moerschbaum .....	do	
Wooden, etc .....	do	
Pitch and tar .....	do	
Platings .....	do	
Plants .....	do	
Plaster of paris .....	Tons	Do.
American .....	do	Do.
Plate, silver .....	Packages	
Plated ware .....	do	
Platinum .....	do	
Plumbago .....	do	
Pollard .....	Cwt	3d. (6.08 cents) per cwt.
Pork, salt .....	Packages	
Potash .....	Tons	3s. (73 cents) per ton.
Potatoes .....	Cwt	3d. (6.08 cents) per cwt.
Powder, bleaching .....	Tons	3s. (73 cents) per ton.
Printing materials .....	Packages	
Precious stones, cameos, etc., unset .....	do	
Pulu .....	Tons	Do.
Pumice stone .....	do	Do.
Putty .....	Packages	
Quartz .....	Tons	1s. (24.33 cents) per ton.
Quicksilver .....	Packages	
Rags .....	Tons	3s. (73 cents) per ton.
Railway materials .....	do	Do.
Do .....	Packages	
Resin .....	do	
Retorts .....	Tons	Do.
Rice .....	Cwt	3d. (6.08 cents) per cwt.
Rice paddy .....	do	Do.
Rice flour .....	do	Do.
Rivets .....	do	Do.
Ruchings .....	Packages	
Rugs, woolen .....	do	
Saddlery and harness .....	do	
Saddlers' ironmongery .....	do	
Sago, in bags .....	Cwt	Do.
Sago, in boxes .....	Packages	
Salt .....	Cwt	Do.
Salt, in jars or packets .....	Packages	
Salt, rock .....	Cwt	Do.
Salt-peter .....	Packages	
Salts, Epsom .....	do	
Sandalwood .....	Tons	3s. (73 cents) per ton.
Sashes, window .....	Packages	Do.
Sauces .....	do	
Sausage-skins .....	do	
Scenery, theatrical .....	Tons	1s. (24.33 cents) per ton.
Screws .....	Cwt	3d. (6.08 cents) per cwt.
Seeds, unenumerated .....	do	Do.
Sewing machines .....	Packages	
Shell, pearl .....	Tons	3s. (73 cents) per ton.
Shellac .....	do	Do.
Shumac .....	Packages	Do.
Silks and satins:		
Dress .....	do	
Dress goods, mixed with other material .....	do	
Velvets and crepes .....	do	
Pongees .....	do	
Ribbons .....	do	
Other manufactures of .....	do	

Melbourne wharfage rates—Continued.

Article.	Unit.	Rate of duty.
<b>Skins:</b>		
Green .....	Tons	3s. (73 cents) per ton.
Dry .....	do	Do.
<b>Slates:</b>		
Roofing .....	Per 1,000	3s. (73 cents) per 1,000.
Slabs .....	Tons	3s. (73 cents) per ton.
Slush, cooks' .....	do	Do.
<b>Soap:</b>		
Common .....	Packages	
Fancy .....	do	
<b>Specie:</b>		
Copper .....	do	
Gold .....	do	
Silver .....	do	
Specimens of natural history .....	do	
Spelter .....	Cwt	3d. (6.08 cents) per cwt.
Spices, unenumerated .....	Packages	
<b>Spirits:</b>		
Brandy—		
Bottled .....	do	
Bulk .....	do	
Cordials and bitters .....	do	
Gin .....	do	
Methylated .....	do	
Of wine .....	do	
Other, unenumerated .....	do	
Perfumed .....	do	
Rum .....	do	
Whisky—		
Bottled .....	do	
Bulk .....	do	
<b>Sponges</b> .....	do	
<b>Spokes, in cases</b> .....	do	
Loose .....	Per dozen	3d. (6.08 cents) per dozen.
<b>Staples</b> .....	Cwt	3d. (6.08 cents) per cwt.
<b>Starch</b> .....	Packages	
<b>Stationery</b> .....	do	
<b>Steel</b> .....	Cwt	Do.
<b>Stones:</b>		
Grind .....	Tons	3s. (73 cents) per ton.
Mill .....	do	Do.
Unwrought .....	do	Do.
Wrought .....	Packages	
<b>Stoneware</b> .....	do	
<b>Straw</b> .....	Tons	Do.
<b>Straw envelopes</b> .....	Packages	
<b>Sugar candy</b> .....	do	
<b>Sugar, raw</b> .....	Cwt	3d. (6.08 cents) per cwt.
<b>Sugar, refined</b> .....	do	Do.
<b>Sulphur or brimstone</b> .....	Packages	3s. (73 cents) per ton.
<b>Tallow</b> .....	Tons	Do.
<b>Tanks, iron</b> .....		1s. (24.33 cents) each.
<b>Tapioca, in bags</b> .....	Cwt	3d. (6.08 cents) per cwt.
<b>Tapioca, in boxes</b> .....	Packages	
<b>Tea:</b>		
Chests .....	84 to 90 pounds	
Half chests .....	42 pounds	
Quarter chests .....	20 pounds	
Boxes .....	12 pounds	
Do .....	10 pounds	
<b>Telegraphic materials (except wire)</b> .....	Packages	
<b>Timber:</b>		
Deals .....	Per 480 super- ficial feet.	3s. (73 cents) per 480 super- ficial feet.
Flooring boards .....	do	Do.
Dressed (other) .....	do	Do.
Undressed .....	do	Do.
Laths .....	Per 1,000	1s. (24.33 cents) per 1,000.
Logs .....	Per 480 super- ficial feet.	3s. (73 cents) per 480 super- ficial feet.
Palings .....	Per 100	1s. (24.33 cents) per 100.
Pickets .....	do	Do.
Posts and rails .....	do	3s. (73 cents) per 100.
Shingles .....	Per 1,000	1s. (24.33 cents) per 1,000.
Shooks and staves .....	Per bundle	6d. (12.17 cents) per bundle.
Shooks, loose .....	Per dozen	3d. (6.08 cents) per dozen.
Spars and piles .....	Per 480 super- ficial feet.	3s. (73 cents) per 480 super- ficial feet.
Spokes or staves in the rough .....	do	Do.
Spokes and fellies, in cases .....	Packages	
Spokes and fellies, loose .....	Per dozen	3d. (6.08 cents) per dozen.
Small pieces of shaped wood .....	do	Do.



*Melbourne wharfage rates—Continued.*

Article.	Unit.	Rate of duty.
<b>Tiles:</b>		
Roofing .....	Per 1,000.....	3s. (73 cents) per 1,000.
Tessellated .....	Packages .....	
<b>Tin:</b>		
Block .....	Cwt .....	3d. (6.08 cents) per cwt.
Foil .....	Packages .....	
Ore .....	Tons .....	1s. 24.33 cents) per ton.
Plates .....	Cwt .....	3d. (6.08 cents) per cwt.
<b>Tinware</b> .....	Packages .....	
<b>Tobacco:</b>		
Manufactured .....	do .....	
Unmanufactured .....	do .....	
Cigars .....	do .....	
Snuff .....	do .....	
<b>Tools and utensils</b> .....	do .....	
Tortoise shell .....	do .....	
Tow .....	Tons .....	3s. (73 cents) per ton.
Toys .....	Packages .....	
Travelers' samples .....	do .....	
Turnery .....	do .....	
Turpentine .....	do .....	
Twine and lines .....	do .....	
Twine, reaper and binder .....	Tons .....	Do.
Umbrellas and parasols .....	Packages .....	
Valonia .....	Tons .....	Do.
Varnish .....	Packages .....	
<b>Vegetables:</b>		
Fresh .....	Cwt .....	3d. (6.08 cents) per cwt.
Salt .....	do .....	Do.
Preserved .....	do .....	Do.
Vinegar .....	Packages .....	
Washers .....	Cwt .....	Do.
Watches .....	Packages .....	
Watchmakers' materials .....	do .....	
Wax .....	Tons .....	2s. (73 cents) per ton
Whalebone .....	Packages .....	
Wheels, C. I. .....	Cwt .....	3d. (6.08 cents) per cwt.
Whiting .....	Tons .....	3s. (73 cents) per ton.
Wicker and basket ware .....	Packages .....	
Willows .....	do .....	Or 6s. (\$1.46) per ton weight
<b>Wine:</b>		
Bottled .....	do .....	
Wood .....	do .....	
Sparkling .....	do .....	
Wire netting .....	do .....	3d. (6.08 cents) per cwt.
Whisk .....	Tons .....	3s. (73 cents) per ton.
Wood pulp .....	do .....	Do.
Woodenware .....	Packages .....	
<b>Wool:</b>		
Greasy .....	do .....	Do.
Scoured .....	do .....	Do.
Washed .....	do .....	Do.
<b>Woolen piece goods:</b>		
Broad and narrow cloths, tweeds, etc. ....	do .....	
Women's dress goods and shirtings (all wool) .....	do .....	
Mixed with cotton (wool predominating) .....	do .....	
<b>Woolen manufactures</b> .....	do .....	
Works of art .....	do .....	
Yarn in cases, etc. ....	do .....	
<b>Zinc:</b>		
Ingots .....	Cwt .....	3d. (6.08 cents) per cwt.
Sheet .....	do .....	Do.
Perforated .....	do .....	Do.
Dross .....	Tons .....	3s. (73 cents) per ton.

*Seventh schedule to the Melbourne Harbor trust act, No. 1119, 1890.*

Articles.	Unit.	Rate of duty.	
		English currency.	United States equivalent.
<b>Liquids in bulk:</b>		<i>s. d.</i>	<i>Cents.</i>
Tun butt, over 120 gallons	Each	3 0	73
Pipe or puncheon, over 70 gallons, not exceeding 120 gallons	do	2 0	48.66
Hogshead, over 42 gallons, not exceeding 70 gallons	do	1 0	24.33
Barrel or quarter cask, over 20 gallons, not exceeding 32 gallons	do	0 6	12.17
Octave, keg, drum, tin, jar, or other small single package, not exceeding 20 gallons	do	0 3	6.08
<b>Other goods—Case, crate, cask, bale, box, bundle, trunk, bag, keg, firkin, or package measuring—</b>			
20 cubic feet and upward		3 0	73
20 cubic feet and upward to 30		2 0	48.66
10 cubic feet and upward to 20		1 6	36.50
6 cubic feet and upward to 10		0 9	18.25
3 cubic feet and upward to 6		0 6	12.17
1 cubic foot and upward to 3		0 3	6.08
Less than 1 foot		0 2	4.05
Steam boilers, millstones, chains, machinery, railway materials, pig iron, cordage, oakum, flax, or other fibrous materials, carriages, furniture, and goods not otherwise enumerated	Per ton	3 0	73
Lead, lead piping, iron, iron wire, steel, or other loose metal, shot, nails, or metals in casks, cases, or frames	Per cwt	0 3	6.08
Sugar, salt, coffee, rice, flour, meal, potatoes or other vegetables, grains, seeds, malt, hops, or pulse	do	0 3	6.08
Spades, shovels, brooms, forks, frying pans, and small pieces of shaped wood	Per dozen	0 3	6.08
Timber	Per load of 40 cubic or 480 superficial feet	3 0	73
<b>Posts and rails</b>	Per 100	3 0	73
Pickets or palings	do	1 0	24.33
Shingles or laths	Per 1,000	1 0	24.33
Oars, tubs, or buckets	Per dozen	0 6	12.17
Coals, coke, or firewood	Per ton	1 0	24.33
Slates or bricks	Per 1,000	3 0	73
Empty casks or shooks	Per bundle	0 6	12.17

Goods to be rated according to weight or measurement at the option of the Melbourne Harbor trust commissioners for the port of Melbourne.

*Special rates fixed by regulation under the above act.*

Articles.	Unit.	Rate of duty.	
		English currency.	United States equivalent.
<b>Stone used exclusively for ballast and not carried on freight, landed from any vessel at any wharf, dock, pier, jetty, landing-stage, slip, or platform within the port of Melbourne.</b>	Per ton	<i>s. d.</i> 0 3	<i>Cents.</i> 6.08
<b>Packages in which goods have been exported from the port of Melbourne, but which are returned empty to the said port, videlicet:</b>			
On packages each measuring not more than 10 cubic feet	Per dozen	1 0	24.33
On packages each exceeding 10 cubic feet, but not more than 20 cubic feet	do	2 0	48.66
On packages each exceeding 20 cubic feet	do	3 0	73
<b>Ballast composed of sand and shingle, or of sand or shingle, respectively, landed from any vessel at any wharf, dock, pier, jetty, landing stage, slip, or platform within the port of Melbourne.</b>	Per ton	0 3	6.08
<b>Goods transhipped to any port outside this colony, or transferred by railway across Victoria to the river Murray, and intended for transshipment to ports in the colonies of New South Wales and South Australia, when such transshipment or transfer takes place within 14 days after the expiration of 48 hours from the final discharge of the import vessel.</b>	Per weight or measurement per ton.	1 0	24.33
<b>Goods liable to pay a wharfage rate or toll at the rate of 5 shillings per ton, such rate or toll shall so far as regards each package, wrapper, or case in which the said goods are contained be.</b>	Per ton	3 0	73

That the word "transshipment" in the one hundred and tenth clause of the act and in the eighty ninth regulation of the trust will be sufficiently complied with if a transshipping entry is passed before the expiry of the 48 hours, and the goods are passed to the custody of the exporting ship, but such goods must be actually reshipped within 14 days from the passing of the transshipping entry otherwise the goods will be liable to the full wharfrage.

## EXEMPTIONS UNDER CLAUSE 110 OF THE ABOVE ACT.

Goods belonging to Her Majesty's Government.

Passengers' luggage.

Guano.

Bones.

Bone dust.

By order of the commissioners:

Live stock.

Goods arriving coastwise from any place within Victoria.

N. B.—Gross weight or measurement is in all cases required.

GEORGE A. MOURITZ, Secretary.

605 FLINDERS STREET, Melbourne, December 2, 1896.

WESTERN AUSTRALIA.<sup>1</sup>CUSTOMS TARIFF.<sup>2</sup>

## FIRST SCHEDULE.—Table of specific duties.

No.	Article.	Unit.	Rate of duty.	
			English currency.	United States equivalent.
	Animals, live (see also Free list):		£ s. d.	
	Cattle, bullocks, steers, cows, calves .....	Each .....	0 15 0	\$3. 85
	Horses .....	do .....	1 0 0	4. 8065
	Pigs .....	do .....	0 2 0	.4806
	Sheep .....	do .....	0 1 0	.2433
	Ale, beer, and stout:			
1	In wood .....	Gallon .....	0 1 3	.0808
2	In bottles .....	do .....	0 1 6	.1217
3	Bacon .....	Pound .....	0 0 3	.0808
4	Barley (other than malting) .....	Bushel .....	0 0 4	.0811
5	Malting .....	do .....	0 0 6	.1217
6	Beef, salt .....	Pound .....	0 0 1½	.0803
7	Beans .....	Bushel .....	0 0 6	.1217
8	Beeswax .....	Pound .....	0 0 2	.0405
9	Biscuits .....	do .....	0 0 2	.0405
	Boots:			
10	Men's, leather, invoiced at or under 10s. per pair .....	Dozen pairs .....	0 18 0	4. 379
11	Women's, invoiced at or under 6s. per pair .....	do .....	0 10 0	2. 4333
12	Bran .....	Ton .....	1 0 0	4. 8065
13	Brandy, coloring .....	Gallon .....	0 16 0	3. 8933
13a	Building bricks .....	Per 1,000 .....	0 15 0	3. 65
14	Butter .....	Pound .....	0 0 2	.0405
15	Camels .....	Each .....	2 0 0	9. 733
16	Candles .....	Pound .....	0 0 2	.0405
17	Cement .....	Barrel .....	0 2 0	.4806
18	Cheese .....	Pound .....	0 0 2	.0405
19	Chaff .....	Ton .....	1 10 0	7. 2998
20	Chicory .....	Pound .....	0 0 3	.0808
21	Cigars .....	do .....	0 6 0	1. 46
22	Cigarettes .....	do .....	0 6 0	1. 46
23	Cider and perry .....	Gallon .....	0 1 0	.0806
24	Coffee (roasted or ground) .....	Pound .....	0 0 3	.0808
25	Date .....	do .....	0 0 6	.1217
26	Mixed with chicory .....	do .....	0 0 6	.1217
27	Confectionery .....	do .....	0 0 4	.0811
27a	Cordage:			
	Coir rope .....	Per cwt .....	0 5 0	1. 2166
	Other, n. o. e .....	do .....	0 8 0	1. 845
28	Currants .....	Pound .....	0 0 2	.0405
29	Dates .....	do .....	0 0 1	.0202
30	Dogs .....	Each .....	1 0 0	4. 8065
30a	Doors, wooden:			
	Not exceeding 1½ inches in thickness .....	do .....	0 3 0	.73
	Over 1½ and not exceeding 1¾ inches in thickness .....	do .....	0 4 0	.9733
	Over 1¾ inches in thickness .....	do .....	0 5 0	1. 2166
31	Eggs .....	Dozen .....	0 0 2	.0405
32	Essences, being spirituous compounds .....	Gallon .....	0 16 0	3. 8933
33	Fish (preserved, tinned, salted, and dried) .....	Pound .....	0 0 1	.0202
34	Flour .....	Ton .....	1 10 0	7. 2998
35	Self-raising .....	Pound .....	0 0 1	.0202
36	Fruit (dried), n. o. e.³ .....	do .....	0 0 3	.0806

<sup>1</sup> Tariff as printed in the International Customs Journal. Money reductions made in the Bureau of Foreign Commerce. Corrected up to April, 1900.

<sup>2</sup> Act No. XI, 1893; assented to October 4, 1893; amended October 1, 1895.

<sup>3</sup> N. o. e., not otherwise enumerated.

FIRST SCHEDULE.—Table of specific duties—Continued.

No.	Article.	Unit.	Rate of duty.	
			English currency.	United States equivalent.
37	Fruit, pulp .....	Pound	£ 0 0 2	\$0.0405
38	Ginger (whole) .....	do	0 0 2	.0405
39	Ground .....	do	0 0 4	.0811
40	Glue .....	do	0 0 1	.0202
41	Glucose .....	Cwt	0 2 0	.4866
42	Gram .....	Bushel	0 0 6	.1217
43	Hams .....	Pound	0 0 3	.0608
44	Hay .....	Ton	1 10 0	.2998
45	Hides (green) .....	Hide	0 1 6	.3850
46	Honey .....	Pound	0 0 2	.0405
47	Hops .....	do	0 0 4	.0811
47a	Iron (galvanized, corrugated) .....	Ton	1 0 0	.4.8665
48	Lard .....	Pound	0 0 2	.0405
49	Linseed (whole) .....	Bushel	0 0 6	.125
50	Maize .....	do	0 0 6	.1217
51	Malt .....	do	0 3 0	.73
52	Meat:			
	Bacon .....	Pound	0 0 2	.0405
	Hams .....	do	0 0 2	.0405
	Fresh, frozen, and chilled .....	do	0 0 0 3	.01515
	Salt beef, and salted and corned mutton .....	do	0 0 0 4	.0101
	Preserved and tinned .....	do	0 0 0 4	.0101
	Tongues .....	do	0 0 2	.0405
53	Musical instruments:			
	Pianos, upright, n. o. e. ....	Cash	5 0 0	24.3235
	Pianos, square, grand, or semigrand .....	do	15 0 0	73.00
	Harmoniums .....	do	3 0 0	14.60
54	Nuts (edible) .....	Pound	0 0 2	.0405
55	Oats .....	Bushel	0 0 4	.0811
57	Oil cake .....	Ton	0 10 0	2.4333
58	Oil: Fish, vegetable, and turpentine, n. o. e. ....	Gallon	0 0 6	.1217
59	Onions .....	Ton	1 0 0	4.8665
60	Opium .....	Pound	1 10 0	7.2998
61	Pease .....	Bushel	0 0 6	.1217
62	Split .....	Cwt	0 2 0	.4866
63	Peel (candied) .....	Pound	0 0 3	.0608
64	Pepper (ground) .....	do	0 0 3	.0608
65	Whole .....	do	0 0 1	.0202
66	Plaster, Paris .....	Cwt	0 2 0	.4866
67	Pollard .....	Ton	1 0 0	4.8665
68	Pork (salt) .....	Pound	0 0 2	.0405
69	Potatoes .....	Ton	1 0 0	4.8665
70	Powder (gun and sporting) .....	Pound	0 0 4	.0811
71	Powder (blasting) .....	do	0 0 1	.0202
72	Powders (baking, egg, yeast, and custard) .....	do	0 0 3	.0608
73	Raisins .....	do	0 0 3	.0608
74	Rye .....	Bushel	0 0 4	.0811
75	Salt, n. o. e. ....	Ton	1 0 0	4.8665
76	Shot .....	Cwt	0 5 0	1.2166
77	Snuff .....	Pound	0 8 0	1.4897
78	Soap, all other kinds, n. o. e. ....	Cwt	0 7 0	1.8260
79	Soda crystals .....	do	0 2 0	.4866
80	Spices (ground) .....	Pound	0 0 4	.0811
81	Spices (whole) .....	do	0 0 2	.0405
82	Spirits of wine, cordials, or strong waters of all kinds, n. o. e., for each and every imperial gallon of such spirits of any strength not exceeding the strength of proof by Sykes's hydrometer, and so in proportion for any greater strength than the strength of proof, or any quantity greater or less than a gallon.	Gallon	0 16 0	3.8933
83	Spirits of wine, proof as above, destroyed in bond, under regulations to be framed.	do	0 5 0	1.2166
84	Spirits, methylated .....	do	0 2 0	.4866
85	Tongues .....	Pound	0 0 3	.0608
	Tobacco:			
86	Manufactured .....	do	0 3 0	.73
87	Unmanufactured .....	do	0 2 0	.4866
88	Sheepwash, destroyed in bond .....	do	0 0 3	.0608
89	Vinegar .....	Gallon	0 0 6	.1217
90	Wheat .....	Bushel	0 0 6	.1217
91	Whiting .....	Cwt	0 1 0	.2433
	Wine:			
92	Sparkling .....	Gallon	0 10 0	2.4333
93	Still .....	do	0 6 6	1.5817

SECOND SCHEDULE.—*On the under-mentioned goods, wares, articles, merchandise, or things imported into the colony a duty of 5 per cent, according to the value of the same.*

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| 94. Abdominal belts and trusses.   | 140. Leather, all other kinds, n. o. e.                                |
| 95. Agricultural, horticultural (not garden rollers), and viticultural implements, and machinery, and parts of same. | 141. Lithographic machinery, presses, and materials, including stones. |
| 96. Alkalies, of all kinds, n. o. e.   | 142. Machinery of all kinds.   |
| 97. Anchors.   | 143. Marble, stone, and slate (in the rough).                          |
| 98. Asbestos.  | 144. Metals, n. o. e.  |
| 99. Bagging in the piece.  | 145. Millboard.  |
| 100. Bark for tanning.   | 146. Millstones.   |
| 101. Bedsteads.  | 147. Music.  |
| 102. Belting for machinery.  | 148. Nails, screws, tacks, and bolts.                                  |
| 103. Blocks and sheaves.   | 149. Oakum.  |
| 104. Bluestone (sulphate of copper).   | 150. Oil (cod, in bulk).   |
| 105. Boilers (steam, and parts of, n. o. e.).  | 151. Paper (unprinted) in the flat, in original wrappers, n. o. e.     |
| 106. Bookbinders' machinery and materials, n. o. e.  | 152. Pine and other soft woods (in balks, rough or hewn).              |
| 107. Bottles (empty).  | 153. Pitch.  |
| 108. Bottling plant, wire, and capsules.   | 154. Printing machinery, presses, type, and materials, n. o. e.        |
| 109. Brewery and distilling plant.   | 155. Presses (copying and embossing).                                  |
| 110. Bristles and bass.  | 156. Pumps and apparatus for raising water, n. o. e.                   |
| 111. Buttons.  | 157. Quicksilver.  |
| 112. Bunting in the piece.   | 158. Resin.  |
| 113. Bungs.  | 159. Saddlers' materials, furniture, and ironmongery.                  |
| 114. Cables and chains.  | 160. Salt, rock.   |
| 115. Cane, n. o. e.  | 161. Sewing cottons, silks, and threads.                               |
| 116. Canvas.   | 162. Shellac.  |
| 117. Cardboard for box making.   | 163. Silk for flour dressing.  |
| 118. Carriage and cart makers' materials, n. o. e.   | 164. Slips and docks (patent).   |
| 119. Casks (empty).  | 165. Smelting materials, n. o. e.                                      |
| 120. Cod-liver oil (refined).  | 166. Soda ash and nitrate of potash.                                   |
| 121. Cordage and rope.   | 167. Spun yarn.  |
| 122. Corks.  | 168. Spars.  |
| 123. Dyers' materials.   | 169. Staves and hoops.   |
| 124. Engine packing.   | 170. Strawboard.   |
| 125. Flock, kapock, and horsehair.   | 171. Tanning materials: Sumach, myrobalans, valonia.                   |
| 126. Forges and anvils.  | 172. Tar.  |
| 127. Furniture-makers' materials, n. o. e.   | 173. Telegraph and telephone material, including instruments.          |
| 128. Forfars, dowlas, and flax sheeting in the piece.  | 174. Timber (in balks, rough or hewn), n. o. e.                        |
| 129. Grindstones.  | 175. Timber in short lengths for case making.                          |
| 130. Grindery (shoemakers').   | 176. Tin (block, plate, and foil).                                     |
| 131. Harness oil, leather dressing, and composition.   | 177. Tools, and parts thereof.   |
| 132. Hat and bonnet shapes.  | 178. Typewriters.  |
| 133. Hoop iron.  | 179. Weighing machines and scales.                                     |
| 134. Hose of all kinds, n. o. e.   | 180. Wire cloth for quartz crushing.                                   |
| 135. Inks of all kinds, n. o. e.   |  |
| 136. Gas, water, and drain pipes.  |  |
| 137. Gates and hurdles.  |  |
| 138. Sulphate.   |  |
| 139. Jute piece goods.   |  |

THIRD SCHEDULE.—*On the under-mentioned goods, wares, articles, merchandise, or things imported into the colony a duty of 10 per cent, according to the value of the same.*

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|---|---|
| 181. Air beds and cushions.                                       | 206. Iron tanks, grates, stoves, and ovens.               |
| 183. Asphalt.   | 207. Lamps and lampware.                                  |
| 184. Barometers.  | 208. Lead (red and white).                                |
| 185. Boots, shoes, and slippers, children's.                      | 209. Machinery, parts of.                                 |
| 186. Boot and shoe vamps, uppers and laces.                       | 210. Moldings, gilt.                                      |
| 187. Brooms and brushes.  | 211. Meters (gas and water).                              |
| 188. Calicoes in the piece, n. o. e.                              | 212. Muslins of all kinds, in the piece.                  |
| 189. Cardboard (unprinted) in the flat.                           | 213. Oars.  |
| 190. Carpeting, mats, matings, floor cloths, and verandah cloths. | 214. Oil baize, in the piece.                             |
| 192. Clothing, piece goods for, n. o. e.                          | 215. Opera, field, marine glasses, and telescopes.        |
| 193. Cotton piece goods, n. o. e.                                 | 216. Paints, colors, and varnish, n. o. e.                |
| 194. Counterpanes and quilts.                                     | 217. Perambulators.                                       |
| 195. Cricket and other outdoor games, materials for.              | 218. Photographic apparatus and materials.                |
| 196. Dentists' materials.   | 219. Poultry and other birds.                             |
| 197. Enameled ware of all kinds.                                  | 220. Shawls.  |
| 198. Filters.   | 221. Shirts, collars, and cuffs.                          |
| 199. Firearms, and parts of and accessories, n. o. e.             | 222. Spectacles and eyeglasses.                           |
| 200. Fruit, fresh.  | 223. Tallow.  |
| 201. Garden rollers.  | 224. Textile piece goods not containing silk and n. o. e. |
| 202. Glass in sheets.   | 225. Thermometers.  |
| 203. Hats and caps (for men).                                     | 226. Timber of all kinds (unworked).                      |
| 204. Ice cream machines and coolers.                              | 227. Vegetables (preserved).                              |
| 205. Instruments, surgical, optical, and scientific, n. o. e.     | 228. Waterproof material, in the piece.                   |
|   | 229. Wheels for carriages.                                |

**FOURTH SCHEDULE.**—*On the under-mentioned goods, wares, articles, merchandise, or things imported into the colony, and on all others so imported and not included in the first, second, third, fifth, or sixth schedules, a duty of 15 per cent, according to the value of the same.*

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| 230. Acids of all kinds, n. o. e.  | 258. Haberdashery, n. o. e.  |
| 231. Apothecaries' wares, n. o. e.   | 259. Handbills (printed and engraved).   |
| 231a. Approval, viz: Men's, women's, children's (including underclothes), hats, caps, and bonnets (trimmed and untrimmed), and all articles of attire, n. o. e., either wholly or in part made up, including gloves, hosiery, mantles, shirts, collars, and cuffs. | 260. Harness and saddlery, n. o. e.  |
| 232. Artists' materials.   | 261. Hardware, n. o. e.  |
| 233. Bags (paper).   | 262. Hollow ware, n. o. e.   |
| 234. Baskets.  | 263. Hosiery.  |
| 235. Bicycles, tricycles, and parts thereof.   | 264. Ironmongery, n. o. e.   |
| 236. Boots, all other, including shoes, slippers, and goloshes, n. o. e.   | 265. Iron safes.   |
| 237. Books, account, and diaries.  | 266. Lace goods, n. o. e.  |
| 238. Books of printed forms, including reports or methods of business.   | 267. Leather, kip, whole and split, bridle, stirrup, bag and bastil, rim skirt and sear.           |
| 239. Boxes (paper and cardboard), whether made up or not.  | 268. Leather, sole and harness.  |
| 240. Brassware, n. o. e.   | 269. Leather, manufactured goods, n. o. e.   |
| 241. Castor oil (refined).   | 270. Mantles.  |
| 242. Castings of all kinds, not being parts of machinery.  | 271. Matches and vestas.   |
| 243. Cigarette papers.   | 272. Meat, extract of.   |
| 243a. Clocks and watches.  | 273. Medicines (patent) of all kinds, n. o. e.   |
| 244. Copper ware of all kinds, n. o. e.  | 274. Millinery.  |
| 245. Cutlery, n. o. e.   | 275. Musical instruments of all kinds, n. o. e.  |
| 246. Drapery, n. o. e.   | 276. Oilmen's stores, n. o. e.   |
| 247. Dresses and skirts, made up.  | 277. Paper (wall).   |
| 248. Drugs and druggists' sundries, n. o. e.   | 278. Plated ware, n. o. e.   |
| 249. Earthen, stone, and china ware, n. o. e.  | 279. Posters (printed and engraved).   |
| 250. Feathers.   | 280. Potted ham, chicken, tongue, or other meats, and fish in paste.                               |
| 251. Fashion plates, printed and engraved.   | 281. Printed, lithographed, or otherwise mechanically produced forms, circulars, and prospectuses. |
| 252. Flags.  | 282. Seltzogenes.  |
| 253. Fruit, preserved and in sirup.  | 283. Silks, satins, velvets, plush, in the piece.  |
| 254. Furs.   | 284. Spice, horse and cattle.  |
| 255. Glassware, n. o. e.   | 285. Starch.   |
| 256. Gloves.   | 286. Stationery, n. o. e.  |
| 257. Gum of all kinds, n. o. e.  | 287. Tobacco pipes.  |
|  | 288. Tobacconists' wares.  |
|  | 289. Umbrellas and parasols.   |
|  | 290. Wickerware.   |
|  | 291. Woodenware.   |

**FIFTH SCHEDULE.**—*On the undermentioned goods, wares, articles, merchandise, or things imported into the colony a duty of 20 per cent, according to the value of the same.*

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| 292. Aerated and mineral waters.                                 | 320. Jewelry of all kinds, n. o. e.               |
| 293. Architraves, moldings, skirting boards, laths, and palings. | 321. Lime juice.                                  |
| 294. Bay rum.  | 322. Mantelpieces.                                |
| 295. Billiard tables and accessories.                            | 323. Marble, stone, and slate (worked).           |
| 296. Bird cages.   | 324. Oleographs.                                  |
| 297. Boards (planed, tongued, and grooved).                      | 325. Paintings, engravings, prints, and statuary. |
| 298. Boats.  | 326. Papier maché ware.                           |
| 299. Bricks.   | 327. Perfumes and pomades.                        |
| 300. Carriages, carts, and wagons.                               | 328. Picture frames and backs.                    |
| 301. Cordials (not spirituous).                                  | 329. Playing cards of all kinds.                  |
| 302. Cornices and ceiling roses.                                 | 330. Plate (silver and gold).                     |
| 303. Dashboards (leather-covered).                               | 331. Precious stones.                             |
| 304. Dog collars.  | 332. Saccharine.                                  |
| 305. Doors, sashes, and frames.                                  | 333. Saddles (riding).                            |
| 306. Eucalyptus oil.   | 334. Saddle flaps.                                |
| 307. Fancy goods and toys, n. o. e.                              | 335. Sails.                                       |
| 308. Fireworks.  | 336. Sandalwood oil.                              |
| 309. Fishing materials (fancy).                                  | 337. Silver goods, n. o. e.                       |
| 310. Furniture: Household and cabinet ware, n. o. e.             | 338. Soap (fancy, perfumed, and toilet).          |
| 311. Ginger, hop, and spruce beer.                               | 339. Soap, powder and extract.                    |
| 312. Gold and silver leaf.                                       | 340. Stereosopes.                                 |
| 313. Graphoscopes.   | 341. Tarpaulins.                                  |
| 314. Hair (fancy and wigs).                                      | 342. Timber (worked).                             |
| 315. Hammocks.   | 343. Tinware of all kinds, n. o. e.               |
| 316. Hand trucks and parts.                                      | 344. Transfers.                                   |
| 317. India rubber stamps.  | 345. Turnery.                                     |
| 318. Ivory goods, n. o. e.                                       | 346. Veneer.                                      |
| 319. Japaned ware of all kinds, n. o. e.                         | 347. Vinegar (raspberry).                         |
|  | 348. Wheels for carts and wagons.                 |
|  | 349. Wheelbarrows.                                |

SIXTH SCHEDULE.—*Goods free of duty.*

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| <p>350. Animals for breeding purposes.<br/> 350a. Arrowroot, sago, tapioca, corn flour, and other farinaceous foods, n. o. e.<br/> 351. Atlases, maps, charts, and globes.<br/> 352. Bags and sacks, including corn and flour sacks, gunny bags, ore bags, and bagging in the piece for wool bags and sacks.<br/> 353. Bells for places of worship.<br/> 354. Blankets and rugs.<br/> 355. Books (printed of all kinds), n. o. e.<br/> 356. Bulbs.<br/> 357. Coal and coke and patent fuel.<br/> 358. Cocoa and chocolate, n. o. e.<br/> 359. Cocoa in slabs.<br/> 360. Cocoa nibs.<br/> 361. Coffee (raw).<br/> 362. Copper, wire, rod, sheet, and ingot.<br/> 363. Copybooks and slates, for schools.<br/> 364. Cream separators, and parts thereof.<br/> 365. Disinfectants.<br/> 366. Explosives of all kinds, not including powder (gun and sporting), ammunition, and fireworks.<br/> 367. Fire engines.<br/> 368. Fruit and ornamental trees, scions, and grafts.<br/> 369. Galvanized iron (corrugated and plain).<br/> 370. Garden seeds, grass seeds ("Government Gazette" of August 3, 1895).<br/> 371. Glass (colored) for church windows.<br/> 371a. Hemp and flax, raw.<br/> 372. Immigrants' baggage and effects (including only wearing apparel and other personal effects that have been worn or are in use by persons arriving in the Colony); also implements, instruments, and tools of trade, occupation, or employments of such persons, and household effects not exceeding \$50 in value, used abroad for more than a year by persons or families bringing them to the Colony, and not intended for any other person or persons, or for sale.</p> | <p>373. Iron and steel (bar, rod, pig, plate, hoop, and sheet).<br/> 374. Iron wire netting, iron and steel fencing wire, and also standards, droppers and staples, for fencing only.<br/> 375. Lead (sheet, tea, scrap, and pig).<br/> 376. Molasses and golden sirup.<br/> 377. Manures of all kinds.<br/> 378. Musical instruments for churches and for bands of defense forces.<br/> 378a. Oatmeal.<br/> 379. Oil, mineral.<br/> 380. Outside packages in which goods are ordinarily imported, and which are of no commercial value, except as covering for goods.<br/> 381. Paraffin wax.<br/> 382. Photographs.<br/> 383. Picture cards for school use.<br/> 384. Plants.<br/> 385. Printing paper for newspapers and posters.<br/> 386. Rails, fastenings, and rolling stock for railways and tramways.<br/> 387. Rice, paddy, ground, and meal.<br/> 388. Sheathing (copper, metal, and felt).<br/> 389. Sheep dip.<br/> 390. Specie, bullion, and coin.<br/> 391. Stearine.<br/> 392. Stones and slates imported by municipalities for flagging and paving.<br/> 393. Sugar.<br/> 394. Sulphur.<br/> 395. Tea.<br/> 396. Tin plates and tinned sheet iron.<br/> 397. Uniforms and appointments for defense forces.<br/> 398. Vine cuttings.<br/> 399. Wool bales.<br/> 400. Zinc, sheet, perforated and plain, and ingot.</p> |
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## POLYNESIA.

## FIJI ISLANDS.

There are two ports of entry in Fiji Islands—Suva and Levuka—where all vessels must clear on their inward and outward cargoes and where all duties on goods must be paid to the collectors of customs. As will be seen by the inclosed printed tariff list, there are only a few articles admitted duty free into this colony. There is no bounty or premium allowed by the government of this colony for protection of any article grown or manufactured locally—such as tea, sugar, tobacco, copra, peanuts, etc. There is only an export duty on three articles, namely, *bêche de mer*, sandalwood, and silver coin. This duty is for purposes of raising revenue, and not to foster local industry.

There is one article of import into this colony to which I would call special attention, namely, kerosene oil, all of which is imported from the United States in tins, two in a case, each case holding 5 gallons. On that of 150 per cent test there is a duty of 18 cents per gallon; on any lower grade 27 cents per gallon is imposed. This excessive duty on these grades is to discourage the importation, to prevent accidents among the natives.

BENJAMIN MORRIS,  
*Commercial Agent.*

LEVUKA, *September 24, 1899.*<sup>1</sup>

<sup>1</sup>Tariff corrected to April, 1900.

IMPORT TARIFF.<sup>1</sup>

Be it enacted by the governor, with the advice and consent of the legislative council, as follows:

1. Ordinance No. XVIII of 1885 is hereby repealed.

2. On and after the passing of this ordinance the customs duties contained in the schedule hereto shall be collected and paid in lieu of the customs duties heretofore payable under the above-repealed ordinance.

3. This ordinance may be cited for all purposes as "The customs duties ordinance, 1888."

Passed in council this 12th day of October, in the year of our Lord 1888.

*Schedule of tariff of customs dues:*

Articles.	Unit.	Rates of duty.	
		English currency.	United States equivalent.
		£ s. d.	
Anchors, galvanized .....	Ad valorem .....	10 p. c.	
Arrowroot .....	Per pound .....	0 0 1	\$.0202
Aerated or mineral water .....	Per dozen pints .....	0 0 9	.1825
Beer, ale, porter (in bottles), for six reputed quarts or twelve reputed pints.	.....	0 1 0	.2433
Beer, ale, porter, spruce, and other beers, in wood or jar....	Per gallon .....	0 0 9	.1825
Boots and shoes .....	Ad valorem .....	10 p. c.	
Bottled fruits .....	Per dozen reputed quarts.	0 2 0	\$.4866
Do .....	Per dozen reputed pints or smaller quantities.	0 1 0	.2433
Biscuits (sweetened or fancy) .....	Per pound .....	0 0 1	\$.0202
Blue .....	do .....	0 0 2	.0405
Bacon .....	do .....	0 0 2	.0405
Brush ware .....	Ad valorem .....	10 p. c.	
Basket ware .....	do .....	10 p. c.	
Blacking .....	do .....	10 p. c.	
Bath brick .....	do .....	10 p. c.	
Baking powder .....	do .....	10 p. c.	
Barley .....	Per pound .....	0 0 1	.0202
Boxes and trunks (wood, leather, or metal) .....	Ad valorem .....	10 p. c.	
Cordage and rope .....	Per ton .....	1 10 0	7.2998
Cigars and cigarettes .....	Per pound .....	0 5 0	1.2166
Coffee, chicory, cocoa, and chocolate .....	Per pound or reputed package of that weight, and so in proportion for any such reputed weight.	0 0 3	\$.0608
Confectionery, including cakes, comfits, licorice, licorice paste, lozenges of all kinds, sugar candy, succades, and sweetmeats.	Per pound .....	0 0 3	\$.0608
Chutney .....	Ad valorem .....	10 p. c.	
Caps, percussion .....	Per 100 .....	0 0 1	.0202
Cheese .....	Per pound .....	0 0 2	.0405
Candles .....	Per pound or reputed package of that weight, and so in proportion for any such reputed weight.	0 0 1	.0202
Cement .....	Ad valorem .....	10 p. c.	
Corn flour .....	Per pound .....	0 0 1	.0202
Crockery .....	Ad valorem .....	10 p. c.	
Cordial and sirups .....	Per gallon .....	0 2 0	.4866
Clocks .....	Ad valorem .....	10 p. c.	
Carriages .....	do .....	10 p. c.	
Chains, galvanized .....	do .....	10 p. c.	
Chains, black, three-sixteenths of an inch in diameter and under.	do .....	10 p. c.	
Cutlery .....	do .....	10 p. c.	
Cartridges .....	do .....	10 p. c.	
Cider .....	Per gallon .....	0 1 0	\$.2433
China ware .....	Ad valorem .....	10 p. c.	
Dynamite and lithofracteur .....	Per pound .....	0 0 6	.1217
Dates .....	do .....	0 0 2	.0405

<sup>1</sup> Printed copy transmitted by Commercial Agent Morris, of Levuka. Values reduced to United States currency in the bureau of foreign commerce.



## Schedule of tariff of customs dues—Continued.

Articles.	Unit.	Rates of duty.	
		English currency.	United States equivalent.
Doors	Ad valorem	£ s. d. 10 p. c.	
Drapery, including apparel and slops, and all materials composed wholly or in part of cotton, silk, linen, or wool.	do	12½ p. c.	
Drugs, including all articles of the kind and form used as medicines.	do	15 p. c.	
Earthenware	do	10 p. c.	
Fish, dried, preserved, and salt	do	10 p. c.	
Fruit, dried or preserved	Per pound	0 0 2	\$.0405
Firearms	Ad valorem	20 p. c.	
Furniture	do	10 p. c.	
Fuse	do	10 p. c.	
Fireworks	do	10 p. c.	
Floorcloth	do	10 p. c.	
Glass and glassware	do	10 p. c.	
Galvanized iron, in bars, sheets, bundles, or corrugated	Per ton	2 0 0	9.7330
Galvanized manufactures	Ad valorem	10 p. c.	
Ginger	Per pound	0 0 3	.0608
Grindstones	Ad valorem	10 p. c.	
Gelatine	Per pound	0 0 2	.0608
Glue	Ad valorem	10 p. c.	
Gutta-percha or india rubber or manufactures of in whole or in part.	do	10 p. c.	
Hams or cured pork	Per pound	0 0 2	.0405
Hardware	Ad valorem	12½ p. c.	
Hats	do	10 p. c.	
Hollow ware, including iron saucepans, boilers, teakettles, and pots.	do	10 p. c.	
Hops	Per pound	0 0 3	.0608
Honey	do	0 0 2	.0405
Ironmongery	Ad valorem	12½ p. c.	
Iron wire, black	Per ton	1 0 0	4.8665
Isinglass	Per pound	0 0 3	.0608
Iron bars, rods, plates, sheets, and bundles	Per ton	1 0 0	4.8665
Ink	Ad valorem	10 p. c.	
Iron tanks	do	10 p. c.	
Jewelry	do	20 p. c.	
Jams and jellies, per pound or reputed package of that weight, and so in proportion for any such reputed weight.	do	0 0 1	.0202
Kerosene of not less than 150° test	Per gallon	0 0 9	.1825
Kerosene, all other tests	do	0 1 3	.3041
Lead (including shot and bullets)	Per cwt.	0 5 0	1.2166
Leather	Ad valorem	10 p. c.	
Leather ware (including all articles manufactured wholly or in part of leather).	do	10 p. c.	
Lines	Per 1,000	0 2 0	.4866
Lines, fishing, clothes, lead, and similar lines	Ad valorem	10 p. c.	
Methylated spirits	Per gallon	0 2 0	.4866
Molasses	Per cwt.	0 3 0	.7200
Malt	Per bushel	0 0 6	.1217
Mustard, per pound or reputed package of that weight, and so in proportion for any such reputed weight.	do	0 0 1	.0202
Maizena	Per pound	0 0 1	.0202
Matches	Ad valorem	10 p. c.	
Matting	Ad valorem	10 p. c.	
Musical instruments	do	13 p. c.	
Macaroni	Per pound	0 0 3	.0608
Mace	do	0 0 3	.0608
Machinery oil	Per gallon	0 0 6	.1217
Nails	Ad valorem	10 p. c.	
Nuts (all kinds except coconuts)	Per pound	0 0 2	.0405
Opium, including all goods, wares, and merchandise mixed or saturated with opium, or with any preparation or solution thereof or steeped therein.	do	0 15 0	3.6444
Oilman's stores	Ad valorem	10 p. c.	
Oils of all kinds (except oils for medicinal use)	Per gallon	0 0 9	.1825
Oil, perfumed	Ad valorem	15 p. c.	
Oakum	do	10 p. c.	
Oatmeal	Per pound	0 0 1	.0202
Oats	Per bushel	0 0 6	.1217
Powder (sporting)	Per pound	0 0 8	.1217
Paints, wet or dry	Ad valorem	10 p. c.	
Pepper, per pound, or reputed package of that weight, and so in proportion for any such reputed weight.	Per pound	0 0 2	.0405
Pickles	Ad valorem	10 p. c.	
Paper (writing and fancy)	do	10 p. c.	
Paper (brown, wrapping, and printing)	Per cwt.	0 2 0	.7200
Pease (split)	Per pound	0 0 1	.0202

## Schedule of tariff of customs dues—Continued.

Articles.	Unit.	Rates of duty.	
		English. currency.	United States equiva- lent.
Perfumery .....	Ad valorem .....	£ s. d. 15 p. c.	
Potted meat .....	do .....	10 p. c.	
Printed forms .....	do .....	10 p. c.	
Plate powder .....	do .....	10 p. c.	
Pipes (tobacco) .....	do .....	10 p. c.	
Pictures .....	do .....	10 p. c.	
Picture frames .....	do .....	10 p. c.	
Printing material (type, paper, ink) .....	do .....	10 p. c.	
Paper bags .....	Per cwt. ....	0 3 0	\$0.7200
Palings .....	Per 1,000 .....	0 2 0	.4866
Plated ware .....	Ad valorem .....	10 p. c.	
Rice .....	Per ton .....	2 0 0	9.7330
Spirits, on all kinds imported into the colony the strength of which can be ascertained by Sykes's hydrometer, and is overproof. ....	Per proof gallon ..	0 14 0	3.4066
Spirits, on all kinds imported into the colony the strength of which can be ascertained by Sykes's hydrometer, if underproof. ....	Per liquid gallon ..	0 14 0	3.4066
Spirits and spirituous compounds, on all kinds imported into the colony the strength of which can not be ascer- tained by Sykes's hydrometer. ....	do .....	0 14 0	3.4066
Case spirits.—Reputed contents of 2, 3, or 4 gallons shall be charged— 2 gallons and under as 2 gallons. Over 2 gallons and not exceeding 3 as 3 gallons. Over 3 gallons and not exceeding 4 as 4 gallons.			
Snuff .....	Per pound .....	0 2 0	.4866
Starch .....	do .....	0 0 1	.0202
Sago .....	do .....	0 0 1	.0202
Spices .....	do .....	0 0 3	.0608
Soap (hard and soft) .....	do .....	0 0 1	.0202
Soap (fancy, scented, or medicated) .....	Ad valorem .....	15 p. c.	
Salt and saltpeter .....	Per ton .....	1 0 0	4.8666
Soda (crystals) .....	do .....	1 0 0	4.8666
Shingles .....	Per 1,000 .....	0 2 0	.4866
Sauces .....	Ad valorem .....	10 p. c.	
Sashes and shutters .....	do .....	10 p. c.	
Sewing machines .....	do .....	10 p. c.	
Sails and tents .....	do .....	10 p. c.	
Stationery .....	do .....	10 p. c.	
Sponges .....	do .....	10 p. c.	
Steel .....	do .....	10 p. c.	
Timber, undressed .....	Per 100 feet, su- perficial. ....	0 1 6	.3041
Timber, dressed or surfaced .....	do .....	0 2 0	.4866
Tobacco, manufactured .....	Per pound .....	0 3 0	.7200
Tobacco, unmanufactured .....	do .....	0 1 0	.2433
Tea .....	do .....	0 0 3	.0608
Treacle .....	Per cwt. ....	0 3 0	.72
Turpentine .....	Per gallon .....	0 1 0	.2433
Toys .....	Ad valorem .....	10 p. c.	
Taploca .....	Per pound .....	0 0 1	.0202
Tinware .....	Ad valorem .....	10 p. c.	
Twine .....	do .....	10 p. c.	
Umbrellas and parasols .....	do .....	10 p. c.	
Varnish .....	Per gallon .....	0 2 0	.4866
Vinegar, in bulk or bottle .....	do .....	0 0 6	.1216
Vermicelli .....	Per pound .....	0 0 3	.0608
Vegetables (preserved), per pound .....	Ad valorem .....	10 p. c.	
Wines— Bordeaux—(claret), Australian, in bulk .....	Per gallon .....	0 2 0	.4866
Bordeaux—(claret), Australian, in bottle, for six re- puted quarts or twelve reputed pints. ....	do .....	0 2 0	.4866
Other kinds, in bulk .....	Per gallon .....	0 4 0	.9733
Other kinds, in bottle, for six reputed quarts or twelve reputed pints. ....	do .....	0 4 0	.9733
Sparkling, for six reputed quarts or twelve reputed pints. ....	do .....	0 6 0	1.46
Whiting .....	Ad valorem .....	10 p. c.	
Woodenware .....	do .....	10 p. c.	
Work boxes .....	do .....	10 p. c.	
Wall paper .....	do .....	10 p. c.	
Whips and walking sticks .....	do .....	10 p. c.	
Wire rope .....	Per ton .....	1 0 0	4.8665
Zinc manufactures .....	Ad valorem .....	10 p. c.	
Zinc, in sheets, rolls, or pipes .....	do .....	10 p. c.	
All other articles not included in the free list .....	do .....	5 p. c.	

## ARTICLES EXEMPT FROM DUTY.

Agricultural implements and machines and parts thereof, the following: Shellers, digging forks, hoes, picks, plows, scarifiers, sickles, scythes, cultivators, harrows, grain sowers, coffee pulpers, winnowing machines, evaporating machines (for tea, fruit, and like products), fiber spinning, spinning, and weaving machines, grist mills, handles (wooden and unfitted), animals, anchors (black), biscuits (unsweetened), ballast (ships' pig and scrap iron), bêche de mer, books and periodicals (printed), boiler plates, bags and sacks, casks and tanks for exporting molasses, coin, copper sheathing, chain cables (black) over three-sixteenth inch in diameter, coal, coke, cocoanut fiber, cocoanuts, copra, cotton, curiosities, canvas No. 1 to No. 6, copper (rods), drain pipes, flour (including seconds, thirds, and fourths), felt, garden seeds, guano, hides, horns, iron and steel rails and fish plates and bolts and nuts for the same, lead for lining tea chests, living oysters, luggage (personal), machinery (agricultural, mining, sawing, steam engines and boilers) and parts thereof, meat (preserved and salt), manures, metals (old), metal (yellow for sheathing), matting for ships' dunnage, mats for sugar, nets (fishing), oars, ores, outside packages in which goods are ordinarily contained, paper-making machinery, paving stones, pitch, plants, powder (blasting), pug mills, pollard, resin, sandalwood, shell (tortoise and pearl), skins, slates for roofing, South Sea Island produce, steel and iron punts and lighters and materials for building—the same, steel railway sleepers and bolts and nuts for the same, sharps, sugar, sulphur, tin cut for exporting produce, tar, water pipes, woolpacks.

## EXPORT DUTY.

Articles.	Unit.	Rate of duty.	
		English currency.	United States equivalent.
Bêche de mer.....		£ s. d. 2 0 0	\$9. 733
Silver coin, over £10. ....	Ad valorem.....	2½ p. c.	
Sandalwood, manufactured or unmanufactured .....	Per ton .....	5 0 0	24. 325

## SOCIETY ISLANDS.

## DECREE ENACTING CUSTOMS REGULATIONS.

ARTICLE 1. Foreign goods, imported into the French establishments in Oceania, shall be subject to the customs duties inscribed in the schedule annexed to the present decree.

ART. 2. The liquidation and collection of customs duties, as well as prosecutions arising from such collection, shall be effected by, or on the initiative of, the employees of the fiscal service ("service des contributions").

ART. 3. The ad valorem duties shall be calculated according to the official price list ("mercuriale officielle") or, in default, according to the value stated in the invoices or bills of lading increased by 25 per cent.

In the absence of said invoices or bills of lading the price shall be appraised by mutual agreement or by an expert arbitrator appointed by the tribunal of first instance.

Averaged goods, paying ad valorem duty, shall be dutiable according to their real value, established by appraisement in the same manner. The expenses in both these cases must be paid by the importer.

For goods subject to specific duties the duties shall be levied on net weight when the rate of duty exceeds 10 francs per 100 kilograms.

ART. 4. Goods imported into the colony can not be discharged until the master of the importing vessel and the consignee of the goods have complied with the formalities prescribed in the following articles 5, 6, and 7, at the fiscal office nearest the port open for importation.

ART. 5. The ports open for importation shall be designated by special decrees of the governor.

ART. 6. Any discharge of goods attempted or effected in transgression to the foregoing dispositions shall be considered fraudulent, and shall be liable to the penalties stipulated in the following articles.

## DECLARATIONS AND MANIFESTS.

ART. 7. All goods entering the colony, whether dutiable or not, must be declared to the fiscal agents. The same declaration shall be exacted from consignees of goods arriving through the post-office.

For this purpose captains or masters must, within forty-eight hours after their arrival, remit to the nearest fiscal office the manifest of their cargo.

ART. 8. This manifest must contain the marks and numbers of cases, bales, barrels, hogsheads, etc., their number, the name of the consignor, and of the consignee.

It must, in addition, contain a separate list of the goods intended for another destination or which are to remain on board, and the list of the ship's provisions.

ART. 9. It is prohibited, under a penalty of a fine of 100 francs, to inscribe in the declaration as a unit several cases or other packages remitted in whatever manner.

ART. 10. A similar declaration must be made by the consignee for the goods he receives.

This declaration must, in addition, contain the weight, measure, and value of the goods at the invoice price, or, generally, all the indications necessary for the collection of duty.

ART. 11. The fiscal offices shall issue receipts for the above-mentioned manifests or declarations when they are remitted, affirmed, and signed by the declarers.

ART. 12. The above-described manifests or declarations may, in case of error, be corrected by the declarers within twenty-four hours after the receipt has been issued, and previous to the examination of the goods.

After this time, or when the examination has commenced, no modification can be made to such documents.

ART. 13. Any delay in the remittal of the manifests and declarations exacted by the preceding articles shall be punished by a fine of from 16 to 100 francs.

Consignees residing outside of Papeete shall enjoy, for this purpose, a delay proportionate to the distance.

ART. 14. When owing to exceptional circumstances it is impossible for the declarer to furnish the indications prescribed in the preceding article 9, the goods can not be withdrawn until the proper fiscal officer has ascertained the nature, weight, measure, or number of the goods, and the declaration, in the form above described, has been made.

ART. 15. Captains and commanders of French or foreign men-of-war, conveying goods subject to duty, shall be required to comply with all the formalities above described for merchant vessels, but such men-of-war can, under no pretext, be detained.

ART. 16. The discharge of goods in ports of the colony can only be effected from 6 to 10 o'clock a. m. and from noon to 5 o'clock p. m., or, outside of these hours, under the surveillance of an agent of the fiscal service. Any transgression to this disposition shall be punished by the confiscation of the discharged goods, and by a fine of from 100 to 500 francs.

ART. 17. The duties shall be levied on the declarations made and affirmed as hereinbefore described.

The fiscal service, however, has the right to verify the accuracy of said declarations. In such case, the agents may examine, weigh, measure, or count the goods, in the presence of the declarer or his representative, and the duty must be paid on the quantity thus ascertained.

ART. 18. Any excess found in the number of packages shall be confiscated, and the declarers shall be liable to a fine of from 100 to 1,000 francs.

Any excess found in the weights or nature of packages, in the number or quantity of goods shall, when it exceeds that granted by commercial usage at the place of shipment, be subject to double duty leviable on the goods.

A tolerance of one-twentieth for metals and of one-tenth for other goods shall be admitted.

ART. 19. In case of a false declaration as to the nature of the goods, the goods fraudulently declared shall be confiscated and the declarer punished by a fine of from 100 to 5,000 francs.

The confiscation shall only be effected when the duty to be levied exceeds 12 francs.

ART. 20. The fiscal service may send or establish on board of any vessel, ship, boat, etc., the agents necessary for the verification and control of the discharge and shipment of goods and to assure the collection of duty.

Such agents may cause the holds, cabins, closets, cases, bales, casks, and other wrappers to be opened or closed, and, should they deem it necessary, affix seals thereon.

No visit can be made after 5 o'clock p. m. nor before 6 o'clock a. m. excepting for vessels entering outside of these hours.

ART. 21. The conveyance of goods for examination, unpacking, repacking, and measuring shall be at the expense of the owners.

ART. 22. Masters or owners shall, in case of transshipment of goods, be required to make a declaration to the fiscal service, which issues a permit for this purpose, and may, should it deem it proper, supervise the transshipment.

ART. 23. The fiscal service may exact the presentation of the goods remaining on board and declared for reexportation, to ascertain their existence and identity.

Any difference found in the quantity or kind of goods shall cause the application of article 37 hereinafter.

This disposition shall not be applicable, in so far as relates to the quantity, to goods liable to leakage.

## PAYMENT OF DUTIES.

ART. 24. All duties levied by the fiscal service must be paid in cash, without discount, according to an account drawn up by this service, and before the importation or exportation of the goods.

ART. 25. The treasurer may, under his responsibility, grant a delay for the payment of duties. This delay, which can not exceed four months, is granted after a tender under bond has been signed, guaranteeing, in addition to the duties, the collection, for the benefit of the treasury, of an interest of 3 per cent per annum and, for the benefit of the treasurer, of a fee of 1 per cent of the amount of the duties.

ART. 26. In case of damaged goods the owners shall be admitted to make a special declaration, on which, should the goods be dutiable *ad valorem*, the duties shall be levied. For all other goods the duty shall be reduced in proportion to the damage they have undergone and in comparison to their ordinary price.

In case of contestation relative to the declaration or to the reduction of the price owing to the damage, the basis for the collection shall be established by experts appointed by mutual agreement or by the justice of the peace of the district.

The declarer may, in all cases, abandon the goods for the amount of duty. This abandonment must be made in writing, and the goods shall be sold at public auction for the benefit of the colony.

ART. 27. Goods proceeding from the salvage of wrecked vessels shall be stored in the warehouse and, when not claimed within one year, shall be sold at public auction.

Such goods shall be subject to the duties stipulated in the tariff and to 1 per cent per annum for warehousing. These duties deducted, the balance of the proceeds of the sale shall be held at the disposal of the interested party.

ART. 28. Goods proceeding from vessels entering in distress and which must be discharged shall be stored in the warehouse. They shall be subject to no duty, except for warehousing, unless they be sold. Masters, however, have the faculty to transship the same by making a declaration and with a special permit from the fiscal service.

## RIGHT OF PREEMPTION.

ART. 29. Goods on which the import duties are levied *ad valorem* may be detained by the fiscal service on payment of the declared value, increased by all the expenses, plus 20 per cent of the total amount, within fifteen days following notification of the offer.

This detention is subject to no formality other than the offer signed by the chief of the fiscal service and notified to the owner or his authorized agent.

## REPRESSION OF FRAUD—PENALTIES.

ART. 30. Every vessel, ship, boat, or other craft which, in ports of the colony or on any part of its coast, fraudulently discharges goods, shall be confiscated, as well as the cargo and the goods or wares discharged or ready for discharge, without prejudice to a fine of from 1,000 to 10,000 francs, which shall be pronounced solidarily against the masters of the vessels and the owners of the goods fraudulently shipped or discharged.

ART. 31. Every attempt to introduce goods by evading the payment of import duties shall be punished by confiscation of the goods and by a fine of from 100 to 500 francs.

ART. 32. Any person who opposes or impedes the fiscal agents in the exercise of their functions shall be punished by a fine of from 100 to 1,000 francs. A statement of the case shall be made in writing, and in case of insult or aggression the transgressors or their accomplices shall be liable to the penalties prescribed by the general police laws.

ART. 33. Any agent of the fiscal service, any person charged to assist him, who have favored or tolerated fraudulent importations, or who have received, directly or indirectly, a reward, bribe, or present, shall be liable to the penalties prescribed in articles 177 and following of the penal code.

Article 463 of the penal code may be applied to all contraventions foreseen in and punished by the present decree.

ART. 34. Vessels and goods may be detained to guarantee the payment of duties and fines prescribed in the preceding articles of the present decree.

ART. 35. The fiscal service shall only be responsible for the acts of its agents in the exercise of their functions.

Captains, masters, and supercargoes shall be civilly responsible for the acts of the men of their crew in the exercise of their profession for everything relating to duties due, confiscations, fines, and expenses.

Owners of goods shall be civilly responsible for the acts of their agents, servants, etc., for everything relating to said duties.

## PROVING CONTRAVENTIONS.

ART. 36. Contraventions to the provisions of the present decree may be proved by the employees and agents of the fiscal service, police commissaries, gendarmes, maritime guards, chiefs of districts, or European or native agents of the municipal police.

These contraventions shall be proved by a written statement or report of the said agents. Said statements or reports must be notified to the interested party when he is present, and affirmed within twenty-four hours from their date, in addition to an allowance proportionate to the distance, before the magistrate of the peace nearest the place where the contravention has been detected. They shall be considered legal evidence until the contrary be proved.

## SEIZURES.

ART. 37. A written statement or report must likewise, within twenty-four hours, be made for the seizure of goods, vessels, boats, etc., stating the contravention and describing the articles seized.

A guardian may be appointed and the necessary seals may be affixed.

ART. 38. This report or statement shall be subject to the formalities prescribed above relative to contraventions. They shall be inscribed in a special register kept for this purpose in the nearest office of the fiscal service.

ART. 39. A copy of this report shall be affixed, within twenty-four hours after the reception of the report, to the outside door of the fiscal office.

This copy shall cite the person seized, named or unknown, to appear, within three days, before the competent tribunal to test, save appeal, the contravention and the validity of the seizure.

ART. 40. Replevy may be offered under sufficient bond or by depositing the value of the seized vessels, ships, or boats, and this offer, as well as the reply of the interested party, shall be entered in the statement or report of the agent who effected the seizure.

ART. 41. Appeal from the judgments rendered in the first instance relative to this matter can only be made within three days from their pronouncement. After this period the seized article shall be sold in the manner prescribed for sales of seized personal effects ("saisie-exécution").

In the first instance and on appeal the instruction of the case shall be verbal, on simple minutes, and without judicial expenses to one party or the other.

After the time for appeal and of sale has expired no claim or action can be received.

ART. 42. The confiscation of seized goods may be prosecuted and pronounced against persons having the same in their possession, without requiring the fiscal service to sue the owners, even when such owners are made known to it, with reserve of their right, however, to intervene in the procedure.

In case when the seizure is not founded the owner of the goods shall be entitled to an interest, as indemnity of 1 per cent per month, on the value of the objects seized, from the time of detention to that of remittal or when they were offered to him, without prejudice to any damages which he might claim.

## COMPETENCY.

ART. 43. The tribunal of first instance at Papeete and the tribunals of the peace in the various districts of the colony, judging correctionally, shall only be competent to pronounce in the first instance on contraventions and seizures provided for by the present decree.

Appeals must be brought before the superior tribunal at Papeete.

They must be made in the form prescribed by article 203 of the code on criminal instruction.

ART. 44. Any contestation relative to the application of the tariffs shall be submitted to the tribunal of the "contentieux administratif" and summarily examined and decided.

ART. 45. The contraventions shall be prosecuted by the public attorney ("ministère public") on the remittal of the reports to him by the director of the interior at Papeete, and in other localities by the chiefs of the fiscal offices.

## COMPROMISES.

ART. 46. The fiscal service may, even in cases of seizure, compromise for everything relating to the contraventions provided for by the present decree.

ART. 47. These compromises shall be made in writing and shall be definite—

1. In the archipelagos and dependencies other than Tahiti and Moorea, with the approval of the chief of the fiscal bureau where the contravention has been detected,

when, on the written statement of the contravention and seizure, the penalty, seizure, and fines to be collected do not exceed 1,000 francs.

2. In all other cases, with the approbation of the governor, conformably to paragraph 4 of article 25 of the decree of December 28, 1885.

#### DIVISION OF THE PROCEEDS OF SEIZURES AND FINES.

ART. 48. One-half of the net proceeds of seizures and fines collected in virtue of the present decree shall be acquired by, and immediately paid to, the agent detecting the fraud. One-fourth shall immediately be divided amongst the various active agents of the fiscal service who have most effectively aided in the repression of fraud and the preservation of the rights of the local treasury.

ART. 49. The minister of marine and colonies is intrusted with the execution of the present decree.

Given at Paris May 9, 1892.

#### TAX ON GOODS DEPOSITED IN LANDING SHEDS.

A decree issued on November 23, 1897, establishes a tax of 10 centimes (1.93 cents) per ton, in bulk, per day for the ninth day of deposit.

#### Import tariff.

[Weights and measures: Cubic meter = 35.316 cubic feet; hectoliter = 26.417 gallons; liter = 1.0567 quarts; 100 kilograms = 220.46 pounds.]

Goods.	Unit.	Duties.	
		Franca.	United States equivalent.
<i>Wood of all kinds.</i>			
Wood, pine, in logs, squared or sawn .....	Cubic meter .....	2.00	\$0.356
Wood, planed on one or both sides, dovetailed .....	do .....	3.00	.579
Wood, cedar, walnut, or oak, for carpenters or cabinet-makers .....	do .....	5.00	.965
Wood, cedar and other, for buildings, ships, or for wagon makers .....	do .....	5.00	.965
Kaori wood .....	do .....	5.00	.965
Posts .....	Thousand .....	35.00	6.755
Shingles .....	do .....	.75	.1448
Laths .....	Ad valorem .....	8 p. c.	
<i>Beverages.</i>			
Wines, red and white, in casks .....	Hectoliter .....	5.00	.965
Wines, red and white, in cases .....	Case of 12 bottles or 24 half bottles .....	6.00	1.158
Wines, champagne .....	do .....	16.00	3.088
Wines, sparkling .....	Case of 12 bottles .....	10.00	1.93
Liqueur or dessert wines, dry and sweet (madeira, frontignan, lunel, port, paille, sherry, tokay, banyuls, etc.) .....	do .....	14.00	2.702
Dessert wines, in casks, the same wines as in the preceding paragraph .....	Hectoliter .....	115.00	22.195
Syrups, assorted .....	Liter .....	.30	.0579
Hollands, whisky, Old Tom & .....	do .....	2.50	.4825
Brandy, in cases or casks .....	do .....	1.75	.3378
Kirsch, kummel, in cases or casks .....	do .....	1.75	.3378
Absinthe, in cases or casks .....	do .....	2.25	.4342
Vermouth, in cases or casks .....	do .....	1.25	.2413
Chartreuse .....	do .....	2.00	.386
Liqueurs, assorted, in cases .....	do .....	1.75	.3378
Cassis, guignolet, bigarreau .....	do .....	1.50	.2895
Alcoholatures of fruits, in cases .....	do .....	.70	.1351
Bitters .....	do .....	1.75	.3378
Angostura bitters .....	do .....	2.50	.4825
Amers .....	do .....	1.50	.2895
Liqueurs; aperitive (byrrh, croisetto, Lemaire's, etc.) .....	do .....	1.50	.2895
Porter, etc .....	do .....	.15	.0289
Mead and cider, sparkling .....	do .....	.15	.0289
Ginger beverages .....	Bottle .....	.10	.0193
Mineral waters .....	do .....	.10	.0193
Vinegar .....	Hectoliter .....	10.00	1.93

a Of less than 56°; when above, they are subject to an additional duty of 0.032 franc per degree and per liter.

b Not exceeding 56° by the alcoholometer at a temperature of 15°; when above, brandy shall be subject to an additional duty of 0.032 franc per degree and per liter.

## Import tariff—Continued.

Goods.	Unit.	Duties.	
		Franca.	United States equivalent.
<i>Various goods.</i>			
Starch.....	100 kilograms.....	10. 00	\$1. 93
Opium.....	do.....	600. 00	115. 80
Candles of all kinds.....	do.....	20. 00	3. 86
Blacking of different kinds.....	Ad valorem.....	12 p. c.	
Sealing wax.....	100 kilograms.....	30. 00	5. 79
Glue, strong.....	do.....	7. 00	1. 351
Blue, in balls or powder.....	do.....	15. 00	2. 895
Crucibles of earthenware or minerals.....		Free.	
Ink of any color.....	100 liters.....	15. 00	2. 895
Emery, in powder or lumps.....	100 kilograms.....	7. 00	1. 351
Golophany.....	Ad valorem.....	12 p. c.	
Grease for carriages or harness.....	100 kilograms.....	7. 00	1. 351
Oil blacking for harness.....	do.....	10. 00	1. 93
Special oil for sewing machines.....	Ad valorem.....	12 p. c.	
Putty.....	100 kilograms.....	4. 00	. 772
Castor oil for industrial purposes.....	do.....	10. 00	1. 93
Soap, common.....	do.....	4. 00	. 772
Varnish.....	do.....	20. 00	3. 86
Jams and marmalades.....	do.....	10. 00	1. 93
Chocolate, prepared cacao, confectionery.....	do.....	20. 00	3. 86
Gingerbread.....	do.....	10. 00	1. 93
Chicory.....	do.....	20. 00	3. 86
Baking powder.....	do.....	30. 00	5. 79
DeSSERT biscuits.....	do.....	15. 00	2. 895
Saffron.....	do.....	400. 00	77. 20
Soap, medicinal.....	Ad valorem.....	12 p. c.	
Medicines, ordinary.....	do.....	8 p. c.	
Medicines, patent.....	do.....	12 p. c.	
Tobacco, smoking or chewing, cut, or in cakes, snuff.....	do.....	12 p. c.	
Cigars of all kinds.....	do.....	12 p. c.	
Cigars called bordelais.....	do.....	12 p. c.	
Cigarettes.....	do.....	12 p. c.	
Perfumery.....	do.....	12 p. c.	
Dentifrice elixirs, powders, and pastes.....	do.....	12 p. c.	
<i>Paints.</i>			
Paints ground in oil, water, in paste or in powder.....	100 kilograms.....	7. 00	1. 351
Ivory black.....	do.....	7. 00	1. 351
Lampblack.....	do.....	7. 00	1. 351
Ochres of various kinds.....	do.....	2. 50	. 4825
Plumbago.....	do.....	7. 00	1. 351
Minium in powder or paste.....	do.....	7. 00	1. 351
<i>Alimentary colonial products.</i>			
Sugar:			
Refined.....	100 kilograms.....	9. 00	1. 737
Candy.....	do.....	6. 00	1. 737
Spices, cinnamon, pepper, cloves, nutmegs, curry, etc.....	do.....	25. 00	4. 825
Tea.....	Ad valorem.....	12 p. c.	
Olives, in brine.....	do.....	12 p. c.	
Capers, in vinegar.....	do.....	12 p. c.	
Mustard, prepared, in powder or the seed.....	do.....	12 p. c.	
<i>Farinaceous substances and alimentary preserves.</i>			
Wheat flour.....	100 kilograms.....	1. 80	. 3477
Rice.....	do.....	2. 00	. 386
Potatoes.....	do.....	. 50	. 0965
Onions, garlic.....	do.....	2. 00	. 386
Pulse, beans, lentils, pease, split beans, etc.....	do.....	2. 50	. 4825
Vegetables, pressed, in boxes or tablets.....	Ad valorem.....	8 p. c.	
Vegetables preserved in vinegar:			
Gherkins.....	do.....	12 p. c.	
Achara (Indian pickles).....	do.....	12 p. c.	
Pickles.....	do.....	12 p. c.	
Piccalilli.....	do.....	12 p. c.	
Other.....	do.....	12 p. c.	
Vegetables, salted.....	100 kilograms.....	3. 00	. 570
Tapioca.....	do.....	8. 00	1. 544
Alimentary pastes, called Italian.....	do.....	8. 00	1. 544
Fecule of various kinds.....	do.....	10. 00	1. 93
Biscuits, sea.....	do.....	2. 50	. 4825



*Import tariff—Continued.*

Goods.	Unit.	Duties.	
		France.	United States equivalent.
<i>Farinaceous substances and alimentary preserves—Continued.</i>			
<i>Alimentary preserves in tins:</i>			
Pease, green, in their natural state.....	100 kilograms.....	15. 00	\$2. 895
Pease, green, in butter, or with ham.....	do.....	30. 00	5. 79
Beans, green.....	do.....	15. 00	2. 895
Kidney beans.....	do.....	15. 00	2. 895
Mushrooms.....	do.....	20. 00	3. 86
Boletus, in oil.....	do.....	25. 00	4. 825
Tomatoes.....	do.....	5. 00	. 965
Asparagus.....	do.....	20. 00	3. 86
Truffles.....	do.....	100. 00	19. 30
Chestnuts, roasted.....	do.....	20. 00	3. 86
Julienne soup, au gras.....	do.....	15. 00	2. 895
Bouillon.....	do.....	15. 00	2. 895
Soup, military.....	do.....	15. 00	2. 895
Liebig (meat extract).....	do.....	20. 00	3. 86
Artichokes.....	do.....	20. 00	3. 86
Snails "à la Bordelaise".....	do.....	25. 00	4. 825
Cauliflower.....	do.....	15. 00	2. 895
Soups, in tins.....	do.....	15. 00	2. 895
Sauces.....	do.....	20. 00	3. 86
Carrots.....	do.....	10. 00	1. 93
Turnips.....	do.....	10. 00	1. 93
Spinach.....	do.....	20. 00	3. 86
Salsify.....	do.....	25. 00	4. 825
Sauerkraut:			
Natural.....	do.....	10. 00	1. 93
Garnished.....	do.....	20. 00	3. 86
"Macédoine".....	do.....	12. 00	2. 316
"Julienne" soup, natural.....	do.....	12. 00	2. 316
Sorrel.....	do.....	15. 00	2. 895
Pulse soup.....	do.....	15. 00	2. 895
Beets.....	do.....	10. 00	1. 93
Other.....	do.....	20. 00	3. 86
<i>Fruits and seeds.</i>			
Grapes or other fruit, dried or drained.....	100 kilograms.....	15. 00	2. 895
Table fruits, preserved in their juice or in sugar.....	do.....	12. 00	2. 316
Fruits pickled in vinegar.....	do.....	12. 00	2. 316
Cereals: Wheat, barley, oats, bran, rye, meal, millet, and other seeds for birds, malt, pollards for bakeries, etc.....	do.....	1. 25	2413
Prunes, dried.....	do.....	15. 00	2. 895
Almonds, nuts, and hazelnuts.....	do.....	15. 00	2. 895
<i>Furms and tissues.</i>			
Cotton goods in the piece (white or unbleached calico, blue or colored ticking, madapolam, Oxford, jaconet, cambric muslin. "brillantes," zephyra, table and body linen, "faraoti," denims, cretonne, shirting, cotton sailcloth, etc.).	Ad valorem.....	12 p. c.	
Colored calicoes.....	do.....	12 p. c.	
Colored muslins.....	do.....	12 p. c.	
"Pareus".....	do.....	12 p. c.	
Linen tissues: White tissue for body or table linen, sheeting, batiste, and lawn, Alsatin or Vichy sailcloth, white or colored ticking, oilcloth for table covers, packing cloth, empty sacks, etc.	do.....	12 p. c.	
Stuffs of wool or mixed with wool: Alpaca, flannel, cloths, soft woolen goods, cashmores, merinos, bunting, serges, covers for billiard tables, etc.	do.....	12 p. c.	
Stuffs of silk or mixed with silk.....	do.....	12 p. c.	
Satins, plain or brocaded silk goods, grenadines, foulards and crépons, satinettes, velvets.	do.....	12 p. c.	
Miscellaneous: Woolen and cotton blankets, stockings and socks of wool, knitted goods shawls of wool and cotton mixed, cotton wadding; ready-made clothing and body linen of all kinds; tissues of horsehair, wool or cotton for furniture and hangings; carpets of wool or oilcloth for floors; ribbons of all kinds, gauze, tulle, lace, crape, embroidery, trimmings, hosiery; shawls mixed with silk, silk stockings, nets, blondes; cotton, woolen, or silk sewing thread, etc.	do.....	12 p. c.	

## Import tariff—Continued.

Goods.	Unit.	Duties.	
		Francs.	United States equivalent.
<i>Ships' materials.</i>			
Water tanks .....	Ad valorem .....	8 p. c.	
Chains of whatever size .....	do .....	8 p. c.	
Craft of whatever size .....	do .....	12 p. c.	
Pulleys of wood or iron .....	do .....	8 p. c.	
Metallic tables of whatever thickness .....	do .....	8 p. c.	
Anchor of whatever size .....	do .....	8 p. c.	
Other materials and articles not enumerated .....	do .....	8 p. c.	
Tow of flax or hemp .....	100 kilograms .....	10.00	\$1.93
Felt .....	do .....	10.00	1.93
<i>Furniture.</i>			
Furniture, common, put together or in pieces: Wooden beds, wooden tables, cupboards, chests of drawers, washstands, larders, spring and other mattresses and pillows, cradles, trunks of white wood, cases etc. ....	Ad valorem .....	12 p. c.	
Furniture, fine, put together or in pieces: Cupboards with mirror, buffets, chests of drawers, washstands, tables for parlors and dining rooms; consoles; sofas, chairs, and armchairs, covered or upholstered; frames, mirrors, étagères; battens and moldings, gilt or not, for curtain cornices or for picture frames; billiard tables and accessories, worktables, playing tables, music racks, piano stools, writing desks and tables, stools, "chiffoniers," etc. ....	do .....	12 p. c.	
Iron beds, arm and other chairs of cane, Chinese trunks. ....	do .....	12 p. c.	
Detached parts used in the manufacture of furniture. ....	do .....	12 p. c.	
<i>Metals.</i>			
Metals, crude: Iron, cast iron, steel, copper, zinc, lead, tin, crude iron for building purposes. ....	100 kilograms .....	2.00	.386
Gold in bars, thread, ingots, or leaf .....	Kilograms .....	250.00	48.25
Silver in bars, thread, ingots, or leaf .....	do .....	15.00	2.895
Platinum in bars, thread, ingots, or leaf .....	do .....	300.00	57.90
Metals, wrought and ready for use .....	Ad valorem .....	12 p. c.	
Wire of any thickness .....	do .....	12 p. c.	
Barbed wire .....	do .....	12 p. c.	
Springs for mattresses .....	do .....	12 p. c.	
Sheet iron, galvanized .....	do .....	12 p. c.	
Solder .....	do .....	12 p. c.	
<i>Manufactures of various materials.</i>			
Pencils of all kinds .....	Gross .....	1 p. c.	.193
Basket makers' wares, common and fine .....	Ad valorem .....	12 p. c.	
Saddlery, harness—various articles connected therewith. ....	do .....	12 p. c.	
Parchment of all kinds for harness and saddlery. ....	do .....	12 p. c.	
Needles for sewing, for sails, and for machines .....	do .....	12 p. c.	
Arms .....	do .....	12 p. c.	
Fireworks .....	do .....	12 p. c.	
Surgical instruments and apparatus .....	do .....	Free	
Jewelry of gold, silver, plated, with precious stones, pearls, imitation stones, etc. ....	Ad valorem .....	12 p. c.	
Jewelry, nickeled, imitation .....	do .....	12 p. c.	
Gold and silver smiths' wares .....	do .....	12 p. c.	
Small and fancy wares .....	do .....	12 p. c.	
Trinkets, various toys and Paris articles, pens and penholders. ....	do .....	12 p. c.	
Bandages of all kinds, feeding bottles and nipples .....	do .....	8 p. c.	
Brushes and paint brushes .....	do .....	12 p. c.	
Brooms of hair, millet, sorghum, etc. ....	do .....	12 p. c.	
Hats of any shape, for men, women, or children .....	do .....	12 p. c.	
Articles of fashion .....	do .....	12 p. c.	
Boots and shoes of all kinds .....	do .....	12 p. c.	
Cutlery, safes .....	do .....	12 p. c.	
Printing type .....	do .....	Free	
Carriages: Suspended carriages and, in general, fine carriages, bicycles, etc. ....	Ad valorem .....	12 p. c.	
Wagons, trucks, drays, carts, and handcarts .....	do .....	12 p. c.	
Accessories and detached parts for carriages of all kinds, wagons, etc. ....	do .....	12 p. c.	
Velocipedes and perambulators .....	do .....	12 p. c.	
Roundabouts with wooden horses, velocipedes, etc. ....	do .....	12 p. c.	

## Import tariff—Continued.

Goods.	Unit.	Duties.	
		Francs.	United States equivalent.
Manufactures of various materials—Continued.			
Games of all kinds for fairs .....	Ad valorem .....	12 p. c.	
Hair, human, wrought .....	do .....	12 p. c.	
Cordage of any form or size .....	100 kilograms .....	13. 00	\$2. 509
Manila .....	do .....	13. 00	2. 509
Fishing lines of cotton .....	do .....	20. 00	3. 86
Fishing lines of hemp .....	do .....	20. 00	3. 86
Hemp, white and tarred .....	do .....	20. 00	3. 86
Sail twine or twine of cotton .....	do .....	20. 00	3. 86
Sail twine or twine of hemp .....	do .....	20. 00	3. 86
Fishing nets of cotton .....	do .....	25. 00	4. 825
Fishing nets of hemp .....	do .....	25. 00	4. 825
Hammocks .....	Ad valorem .....	12 p. c.	
Flatirons .....	do .....	8 p. c.	
Flowers, artificial .....	do .....	12 p. c.	
Wreaths, funeral .....	do .....	12 p. c.	
Gloves and mittens of leather, silk, or cotton, etc. ....	do .....	12 p. c.	
Clocks and watches .....	do .....	12 p. c.	
Extra parts and accessories for clocks and watches ..	do .....	Free.	
Lamps, hanging or portable, with globes and with orna- ments.	Ad valorem .....	12 p. c.	
Lanterns for carriages, etc. ....	do .....	12 p. c.	
Signal lights, beacons, and street lanterns .....	do .....	12 p. c.	
Detached parts of lanterns, signal lights, beacons, street lanterns, and lamps of all kinds.	do .....	12 p. c.	
Seltzogenes .....	do .....	12 p. c.	
Demijohns .....	Hundred .....	20. 00	3. 86
Instruments, mathematical, physical, chemical, astro- nomical, topographical, for natural history and for calculation.	do .....	Free.	
Instruments:			
Optical .....	Ad valorem .....	12 p. c.	
Photographical, and accessories .....	do .....	12 p. c.	
Phonographs and accessories .....	do .....	12 p. c.	
Electro-poles .....	do .....	12 p. c.	
Magic lanterns .....	do .....	12 p. c.	
Instruments, musical, wind, of copper, wood, or string.	do .....	12 p. c.	
Drums, large and small .....	do .....	12 p. c.	
Barrel organs and musical boxes .....	do .....	12 p. c.	
Accordions .....	do .....	12 p. c.	
Harmoniums, harmonicas, flutes, organs, and pianos ..	do .....	12 p. c.	
Extra parts, which can be used for fitting or repairing the foregoing instruments.	do .....	12 p. c.	
Instruments for weighing and measuring .....	do .....	12 p. c.	
Agricultural or industrial machines, machine tools, and accessories for such machines.	do .....	Free.	
Engines, marine or traction .....	do .....	Free.	
Sewing machines .....	Ad valorem .....	12 p. c.	
Manikins for tailors, dressmakers, corsetmakers, or milliners.	do .....	12 p. c.	
Windmills .....	do .....	12 p. c.	
Accessories and extra parts for windmills .....	do .....	12 p. c.	
Coffee and pepper mills .....	do .....	12 p. c.	
Sucking and forcing pumps, and accessories .....	do .....	12 p. c.	
Cartridges and ammunition of all kinds, and accessories for firearms.	do .....	12 p. c.	
Fishing tackle and hunting requisites .....	do .....	12 p. c.	
Tools of various kinds, and agricultural implements ..	do .....	8 p. c.	
Umbrellas and parasols of all kinds .....	do .....	12 p. c.	
Printing presses .....	do .....	Free.	
Copying presses, typewriters .....	Ad valorem .....	12 p. c.	
Traveling requisites: Valises, satchels, bags, rugs, etc.	do .....	12 p. c.	
Articles for drawing .....	do .....	12 p. c.	
Pipes, tobacco, of all kinds .....	do .....	12 p. c.	
Ostrich and other feathers, for trimming hats .....	do .....	12 p. c.	
Hardware, ironware, tinware, locks, nails, bolts, stoves, and accessories.	do .....	12 p. c.	
Mouse, rat, and other traps of all kinds .....	do .....	12 p. c.	
Hose of caoutchouc .....	do .....	12 p. c.	
Caoutchouc in sheets, for washers, joints, and valves ..	do .....	Free.	
Metallic gauze of brass, iron, steel, galvanized or not, painted or not.	Ad valorem .....	12 p. c.	
Tresses of wood, straw, or bast, sparterie, mats .....	do .....	12 p. c.	
Wooden wares, oars, packing boxes of white wood, small wooden wares, plates, spoons, bowls, shovels, etc.	do .....	12 p. c.	

## Import tariff—Continued.

Goods.	Unit.	Duties.	
		Francs.	United States equivalent.
<i>Manufactures of various materials—Continued.</i>			
Casks, empty, and tubs, fitted together or not, tool handles of all kinds.	Ad valorem	12 p. c.	
Parts for building and carpenters' pieces (doors, blinds, shutters of all kinds, windows, etc.).	do	12 p. c.	
Wagonmakers' wood, wrought.	do	8 p. c.	
Parquetry, inlaid wares, mosaics.	do	12 p. c.	
Rosaries, chaplets, scapularies.	do	12 p. c.	
Cassocks, albs, stoles, chasubles, and all other articles necessary for the celebration of divine service.	do	Free.	
Art objects, pictures, engravings, or paintings not framed; statues and statuettes of various materials; vases, sculptured or engraved; lustres and candelabra, medals, fancy articles, Chinese wares.	Ad valorem	12 p. c.	
Articles for collections, not in trade.	do	Free.	
Chinese mats.	Ad valorem	12 p. c.	
Flags, coats of arms, emblems, etc.	do	12 p. c.	
Coin, foreign.	do	Free.	
<i>Animal products and substances.</i>			
Meat, in tins (beef, roasted, boiled, pressed; mutton, and similar preparations).	100 kilograms	6.00	\$1.158
Tongues of oxen or sheep.	do	10.00	1.93
Pig's trotters and ears, gammons.	do	10.00	1.93
Hams and sausages.	do	12.00	2.316
Meat, dried or salted, smoked or in brine.	do	3.50	.6755
Butter in barrels, tins, or bottles.	do	15.00	2.985
Margarin, oleomargarin, stearin and similar substances.	do	15.00	2.985
Lard, various kinds of cheese.	do	8.00	1.544
Neat's-foot oil.	do	12.00	2.316
Milk, concentrated and sterilized.	do	12.00	2.316
Tallow.	do	10.00	1.93
Hair, raw and other.	do	15.00	2.895
Horsehair, raw or twisted.	do	15.00	2.895
Wool, for mattresses.	do	15.00	2.895
Hides and skins, prepared, of cows, calves, sheep, goats, etc.	do	25.00	4.825
Hides and skins, raw.	do	20.00	3.86
Preserves:			
Pâtés, fine, in tins or pots.	do	80.00	15.44
Pâtés, military.	do	30.00	5.79
"Rillettes de Tours"	do	40.00	7.72
Tripe, double ("gras double")	do	20.00	3.86
"Pâté du diable" and similar preparations.	do	40.00	7.72
Hams in tins.	do	30.00	5.79
Game in tins or pots.	do	40.00	7.72
Poultry in tins.	do	30.00	5.79
Pork-butcher's wares.	do	20.00	3.86
Meats, spiced.	do	20.00	3.86
Bologna sausage.	do	60.00	11.58
Galantine.	do	70.00	13.51
Polonies ("cervelas").	do	30.00	5.79
Tripe.	do	20.00	3.86
Stews, ragouts.	do	15.00	2.895
"Andouillettes"	do	30.00	5.79
Sausages ("saucisses").	do	20.00	3.86
Ham pâtés.	do	30.00	5.79
Other.	do	25.00	4.825
<i>Fisheries.</i>			
Sardines in oil.	100 kilograms	15.00	2.895
Salmon.	do	6.00	1.158
Lobsters.	do	12.00	2.316
Oysters.	do	12.00	2.316
Mackerel.	do	20.00	3.86
Mackerel with mustard.	do	30.00	5.79
Mussels "à la Bordelaise."	do	30.00	5.79
Tunny.	do	30.00	5.79
"Royans" (sardines from Royan).	do	20.00	3.86
Lamprey.	do	50.00	9.65
Codfish.	do	10.00	1.93
Herring pâtés.	do	50.00	9.65
Herrings in oil.	do	20.00	3.86

## Import tariff—Continued.

Goods.	Unit.	Duties.	
		Francs.	United States equivalent.
Fisheries—Continued.			
Herrings, smoked .....	100 kilograms .....	10. 00	\$1. 93
Anchovies .....	do .....	30. 00	5. 79
Caviare .....	do .....	50. 00	9. 65
Mulletts .....	do .....	15. 00	2. 895
Pollocks ("palourdes") .....	do .....	12. 00	2. 316
Shrimps .....	do .....	20. 00	3. 86
Other .....	do .....	20. 00	3. 86
Shrimps, dried .....	do .....	10. 00	1. 93
Fish in brine .....	do .....	2. 50	. 4825
Fish oil .....	do .....	15. 00	2. 895
Sponges:			
Common .....	do .....	15. 00	2. 895
Fine .....	do .....	50. 00	9. 65
Isinglass .....	do .....	15. 00	2. 895
Various products and wastes.			
Gelatin .....	100 kilograms .....	15. 00	2. 895
Ginger roots .....	do .....	15. 00	2. 895
Hops .....	do .....	15. 00	2. 895
Cork, raw, in sheets or wrought .....	do .....	20. 00	3. 86
Corks .....	Thousand .....	2. 00	. 386
Sand for molders .....	do .....	Free.	
Oil cakes .....	Ad valorem .....	12 p. c.	
Beer yeast .....	do .....	Free.	
Stones, earths, and combustible minerals.			
Slates, roofing .....	Ad valorem .....	12 p. c.	
Bitumen, solid or liquid .....	do .....	12 p. c.	
Spanish white or chalk .....	100 kilograms .....	2. 00	. 386
Gypsum .....	do .....	1. 50	. 2895
Bricks:			
Common .....	Thousand .....	6. 00	1. 158
Fireproof .....	do .....	9. 00	1. 737
Tiles, paving .....	do .....	8. 00	1. 544
Coal .....	do .....	Free.	
Lime for industrial purposes .....	do .....	Free.	
Cement .....	100 kilograms .....	1. 00	. 193
Coke .....	do .....	Free.	
Tar, mineral .....	100 kilograms .....	1. 50	. 2895
Schist oil .....	20 kilograms .....	. 85	. 1641
Marble, rough or cut .....	Ad valorem .....	12 p. c.	
Marble, carved, with moldings and polished .....	do .....	12 p. c.	
Stone, carved, with moldings and polished .....	do .....	12 p. c.	
Carbons prepared for electric lights .....	do .....	Free.	
Drainage pipes .....	Ad valorem .....	12 p. c.	
Bath bricks .....	do .....	12 p. c.	
Tombstones, engraved or not .....	do .....	12 p. c.	
Marble powder .....	do .....	12 p. c.	
Grindstones .....	100 kilograms .....	3. 00	. 579
Rocks for building purposes .....	do .....	Free.	
Stones, building, cut .....	do .....	Free.	
Whetstones .....	Ad valorem .....	12 p. c.	
Pumice stones .....	do .....	12 p. c.	
Lithographic stones .....	do .....	Free.	
Lithographic slabs .....	do .....	Free.	
Porcelain and faience wares .....	Ad valorem .....	12 p. c.	
Pottery of various kinds .....	do .....	12 p. c.	
Tiles, roofing .....	Thousand .....	6. 00	1. 158
Turf .....	do .....	Free.	
Manure .....	do .....	Free.	
Chemical products.			
Chemical products intended for arts and industries .....	Ad valorem .....	12 p. c.	
Soda .....	100 kilograms .....	3. 00	. 579
Sulphur .....	do .....	2. 50	. 4825
Dyes, prepared, and tannins .....	Ad valorem .....	12 p. c.	
Tripoli .....	100 kilograms .....	6. 00	1. 158
Matches of wax or wood .....	Gross of boxes .....	. 35	. 0676
Powder, blasting or sporting .....	100 kilograms .....	20. 00	3. 86
Salt, table and cooking .....	do .....	. 80	. 1544
Dynamite, fuses, percussion caps, primers, and detonators .....	do .....	20. 00	3. 86

*Import tariff—Continued.*

Goods.	Unit.	Duties.	
		Francs.	United States equivalent.
<i>Paper, and manufactures of.</i>			
Maps.....		Free.	
Cardboard for printers.....		Free.	
Cardboard for packing purposes.....		Free.	
Cardboard for buildings.....	Ad valorem.....	12 p. c.	
Account and notebooks.....	do.....	12 p. c.	
Writing paper of all sizes.....	do.....	12 p. c.	
Printing paper.....	do.....	12 p. c.	
Packing paper.....	100 kilograms.....	4.00	\$0.772
Filtering paper.....	Ad valorem.....	12 p. c.	
Colored paper for bookbinders.....	do.....	12 p. c.	
Wall paper.....	do.....	12 p. c.	
Blotting paper.....	do.....	12 p. c.	
Sensitized paper.....	do.....	12 p. c.	
Tracing paper.....	do.....	12 p. c.	
Photographic paper.....	do.....	12 p. c.	
Copying paper.....	do.....	12 p. c.	
Drawing paper.....		Free.	
Music paper.....		Free.	
Printed matter of all kinds.....	Ad valorem.....	12 p. c.	
Albums for photographs, postage stamps, scrap albums, etc.	do.....	12 p. c.	
Chronos, photographs.....	do.....	12 p. c.	
Labels, printed.....	do.....	12 p. c.	
Music, engraved, printed, etc.....		Free.	
Playing cards.....	Ad valorem.....	12 p. c.	
Envelopes and wrappers.....	do.....	12 p. c.	
Venetian lanterns, balloons, etc.....	do.....	12 p. c.	
Cigarette paper.....	do.....	12 p. c.	
Pictures.....	do.....	12 p. c.	
Paper bags and cornets.....	do.....	12 p. c.	
Cardboard boxes of all kinds, for packing purposes.....	do.....	12 p. c.	
<i>Vegetable juices.</i>			
Poppy oil.....	100 kilograms.....	600.00	115.80
Olive oil.....	Hectoliter.....	30.00	5.79
Linseed oil.....	100 kilograms.....	12.00	2.316
Colza oil.....	do.....	12.00	2.316
Oils for painting, all kinds.....	do.....	12.00	2.316
Gum arabic.....	do.....	15.00	2.895
Resin, pitch.....	do.....	2.50	.4825
Licorice or juice of licorice roots.....	Ad valorem.....	12 p. c.	
Spirits of turpentine.....	100 kilograms.....	12.00	2.316
Tar, vegetable.....	do.....	3.00	.579
<i>Vitrifications.</i>			
Glassware, glass and crystal wares, of all kinds.....	Ad valorem.....	12 p. c.	
Bottles, empty.....	Hundred.....	.50	.0965
Vials for pharmacies.....	Ad valorem.....	12 p. c.	
<i>Other goods.</i>			
Goods not enumerated in the present tariff.....	Ad valorem.....	12 p. c.	

Approved to be annexed to the decree of March 11, 1897.

ANDRÉ LEBON,  
The Minister of Colonies.

## EXPORT TAXES.

Consul Doty writes from Tahiti, August 15, 1899, that an export duty of 15 francs (\$2.89) per 100 kilograms (1,220 pounds) upon mother-of-pearl shells exported. If the shells are for use in France the tax is refunded.

## HAWAIIAN ISLANDS.

[In the Hawaiian Annual for the year 1897.]

*Import tariff.*

Articles.	Unit.	Rate of duty.	
		From the United States.	From all other countries.
Abalone.....	Ad valorem.....	Free.	10 p. c.
Accordions (see Musical instruments).....	do.....	10 p. c.	10 p. c.
Acid (see Drugs).....	do.....	10 p. c.	10 p. c.
Adzes, axes, axles (see Hardware).....	do.....	Free.	10 p. c.
Aerated waters.....	do.....	10 p. c.	10 p. c.
Agricultural implements (see Hardware).....	do.....	Free.	10 p. c.
Alabaster.....	do.....	10 p. c.	10 p. c.
Albums (see Books).....	do.....	Free.	10 p. c.
Alcohol, and other spirits of the strength of alcohol.....	Per gallon.....	\$10.00	\$10.00
Provided that security be given that the same is intended for medicinal, mechanical, or scientific purposes, upon application in due form, to special licenses.	Per gallon of 90 per cent proof.	7.50	7.50
All exceeding 90 per cent proof shall pay duty according to its strength.			
Methylated spirits, to persons holding licenses, up to 150 gallons.	Per gallon.....	1.00	1.00
All withdrawals in excess of 150 gallons per annum shall pay full spirit duty according to strength as provided by law.			
Ale, beer, cider, porter, and all fermented drinks, not otherwise provided for:			
In quart bottles.....	Dozen bottles.....		
In pint bottles.....	do.....		
In bulk.....	Per gallon.....		
Aluminum ware.....	Ad valorem.....	25 p. c.	25 p. c.
Ammonia (see Drugs).....	do.....	10 p. c.	10 p. c.
Ammunition, not otherwise provided for.....	do.....	25 p. c.	25 p. c.
Anchors (see Naval stores).....	do.....	Free.	10 p. c.
Animals <sup>a</sup> .....	do.....	Free.	10 p. c.
Apples, apricots (see Fruit).....	do.....	Free.	10 p. c.
Art goods (see Paintings, etc.).....	Ad valorem.....	25 p. c.	25 p. c.
Artificial flowers.....	do.....	25 p. c.	25 p. c.
Artists' materials, not otherwise provided for.....	do.....	10 p. c.	10 p. c.
Arrowroot.....	do.....	10 p. c.	10 p. c.
Asparagus (see Fruit).....	do.....	Free.	10 p. c.
Asphaltum.....	Ad valorem.....	10 p. c.	10 p. c.
Axle grease.....	do.....	10 p. c.	10 p. c.
Baby carriages.....	do.....	25 p. c.	25 p. c.
Bacon (see Meats).....	do.....	Free.	10 p. c.
Bags, of wool, cotton, or textile combination, by treaty.....	Ad valorem.....	Free.	10 p. c.
Bags and containers, not otherwise provided for.....	do.....	10 p. c.	10 p. c.
If old, returned, accompanied by consular certificate, free by civil code.			
Banjos, guitars, mandolins (see Musical instruments).....	do.....	10 p. c.	10 p. c.
Beads, if of jewelry class, which see.....	do.....	25 p. c.	25 p. c.
Beads, if of millinery class, which see.....	do.....	10 p. c.	10 p. c.
Beans (see Fruits, etc.).....	do.....	Free.	10 p. c.
Bean oils and other China oils, not otherwise provided for.....	Ad valorem.....	25 p. c.	25 p. c.
Beef, bacon, pork, ham, and all fresh, smoked, or preserved meats.....	do.....	Free.	10 p. c.
Bells, bits, bridles (see Hardware).....	do.....	Free.	10 p. c.
Belted, belts, other than cotton or leather.....	do.....	Free.	10 p. c.
Bicycles.....	Ad valorem.....	10 p. c.	10 p. c.
Birds.....	do.....	10 p. c.	10 p. c.
Birds, if intended for improving species.....	do.....	Free.	Free.
Bitters, brandied fruits (see Brandy).....	do.....	Free.	Free.
Blankets, wool, cotton, or mixed.....	do.....	Free.	10 p. c.
Blinds (see Doors).....	do.....	Free.	10 p. c.
Books, blank or printed <sup>b</sup> .....	do.....	Free.	10 p. c.
Bonnets, braids, buttons (see Millinery).....	Ad valorem.....	10 p. c.	10 p. c.
Boots and shoes.....	do.....	Free.	10 p. c.
Bran.....	do.....	Free.	10 p. c.
Brandy, gin, whiskey, and all other spirits or strong waters, of whatever name or description, and all liquors, cordials, bitters, brandied fruits, merchandise sweetened or mixed, containing alcohol or spirits of the strength of 30 per cent or upward, and not exceeding 50 per cent proof (Tralle). All exceeding 50 per cent shall pay alcoholic duty in proportion to its strength.	Per gallon.....	3.50	3.50
Brass or brass goods, not otherwise provided for.....	Ad valorem.....	10 p. c.	10 p. c.
Bread and breadstuffs of all kinds.....	do.....	Free.	10 p. c.

<sup>a</sup> Animals, bees, or birds, if intended for improving the breeds, are free by civil code.<sup>b</sup> Books or other publications free.

## Import tariff—Continued.

Articles.	Unit.	Rate of duty.	
		From the United States.	From all other countries.
Bricks.....	Ad valorem.....	Free.	10 p. c.
Britannia ware and fancy metal ware.....	do.....	25 p. c.	25 p. c.
Bronzes (see Paintings, etc.).....	do.....	25 p. c.	25 p. c.
Brushes:			
Hair, tooth, nail, and other toilet.....	do.....	25 p. c.	25 p. c.
Paint, shoe, scrub, whitewash, etc.....	do.....	Free.	10 p. c.
Buhach.....	do.....	Free.	10 p. c.
Building, curbing, stepping, etc., stone.....	do.....	10 p. c.	10 p. c.
Bullion.....	do.....	Free.	10 p. c.
Butter.....	do.....	Free.	10 p. c.
Camphor (see Drugs).....	do.....	10 p. c.	10 p. c.
Camphor trunks.....	Per nest of four.....	2.00	2.00
Do.....	Per nest of two.....	1.00	1.00
Do.....	Each.....	.50	.50
Candies.....	Ad valorem.....	25 p. c.	25 p. c.
Candles.....	do.....	a Free.	10 p. c.
Cards, playing, blank or printed.....	do.....	Free.	10 p. c.
Carriages of all descriptions.....	do.....	25 p. c.	25 p. c.
Catechu (free by civil code).....	do.....	Free.	10 p. c.
Cement.....	do.....	Free.	10 p. c.
Cheese.....	do.....	Free.	10 p. c.
China boots and shoes.....	Per pair.....	.25	.25
China matting.....	Per roll.....	1.00	1.00
China oils.....	Ad valorem.....	25 p. c.	25 p. c.
China slippers.....	Per pair.....	.10	.10
China tobacco.....	Per pound.....	.50	.50
Cigarettes and all descriptions of paper cigars.....	Ad valorem.....	Free.	25 p. c.
Cigars and cheroots (see Tobacco).....	Per M.....	Free.	10.00
Cigar holders (see Pipes).....	Ad valorem.....	25 p. c.	25 p. c.
Claret. (See Wines.).....	do.....	Free.	10 p. c.
Clothing, cotton.....	do.....	10 p. c.	10 p. c.
Clocks and watches, in whole or in part, not otherwise provided for.....	do.....	Free.	10 p. c.
Clocks, if without glass, and of wood.....	do.....	Free.	10 p. c.
Coal, coke (free by civil code and by treaty).....	do.....	Free.	10 p. c.
Coffee, ground or unground.....	Per pound.....	.07	.07
Coins, gold and silver, free.....	do.....	Free.	10 p. c.
Collars, corsets, cuffs, and sleeves (see Millinery).....	Ad valorem b.....	10 p. c.	10 p. c.
Copper and composition sheathing, nails and bolts.....	do.....	Free.	c 10 p. c.
Cordage (see Naval stores).....	do.....	Free.	10 p. c.
Cordage. (See Brandy and wines.).....	do.....	Free.	10 p. c.
Cotton and manufactures of cotton, bleached and unbleached, whether or not colored, stained, painted, or printed.....	do.....	Free.	10 p. c.
Crockery and glassware of every description.....	do.....	10 p. c.	10 p. c.
Curios, other than art goods or bronzes.....	do.....	10 p. c.	10 p. c.
Curry or curry powder.....	do.....	10 p. c.	10 p. c.
Dates.....	do.....	10 p. c.	10 p. c.
Dental materials not otherwise provided for.....	do.....	10 p. c.	10 p. c.
Doors, sashes, and blinds.....	do.....	Free.	10 p. c.
Diplomatic imports for private use, free.....	do.....	Free.	10 p. c.
Drugs and medicines, not otherwise provided for, patent or other.....	Ad valorem.....	10 p. c.	10 p. c.
Caustic soda, sal soda, oil of sassafras, palm oil, and borax, when imported for use in the manufacture of soap, free.....	do.....	Free.	10 p. c.
The importation of opium or any preparation thereof, except by the board of health, is prohibited.....	do.....	Free.	10 p. c.
Dry goods:			
Manufactures of cotton or wool, textile fabrics made of a combination of wool, cotton, silk, or linen, or of any two or more of them, other than when ready-made clothing.....	do.....	Free.	10 p. c.
Linen, and all manufactures of which flax, grass-cloth, or a similar material shall form the principal part.....	do.....	10 p. c.	10 p. c.
Satins, silks, and silk velvet, and all articles of which silk shall form the principal material.....	do.....	25 p. c.	25 p. c.
All other goods and all mixtures not otherwise provided for.....	do.....	10 p. c.	10 p. c.
Edgings and embroideries of all kinds.....	do.....	d 25 p. c.	25 p. c.
Eggs.....	do.....	Free.	10 p. c.
Engines and parts of.....	do.....	Free.	e 10 p. c.

a Other than wax which are dutiable.

b If of cotton, free.

c Copper sheathing and all descriptions of sheathing metals free.

d If of cotton, free under the treaty.

e Unless exempt by special act for the encouragement of certain industries—coffee, ramie, fruit canning.



*Import tariff—Continued.*

Articles.	Unit.	Rate of duty.	
		From the United States.	From all other countries.
Fans of all kinds:			
Manufactures of paper and wood, free by treaty.			
Feathers:			
Fancy, for millinery purposes	Ad valorem	25 p. c.	25 p. c.
Common, for upholstering purposes	do	10 p. c.	10 p. c.
Fertilizers, natural or manufactured, and all materials exclusively for manufacture thereof, free.			
Firearms	do	a 25 p. c.	25 p. c.
Fireworks and firecrackers	do	25 p. c.	25 p. c.
Fish and oysters, and all creatures living in the waters, and the products thereof.	do	Free.	10 p. c.
Floor cloth	do	10 p. c.	10 p. c.
Flour, meal, bran (see Bread and breadstuffs)	do	Free.	10 p. c.
For navies, supplies for, free.			
Foreign whalers, supplies for, free.			
Fringes:			
Silk	do	25 p. c.	25 p. c.
All other	do	10 p. c.	10 p. c.
Fruits, nuts, vegetables—green, dried, or undried, preserved or unpreserved.	do	Free.	10 p. c.
Furniture	do	b Free.	10 p. c.
Furs, dressed or undressed.	do	Free.	10 p. c.
Galvanized iron, and all manufactures thereof not otherwise provided for.	do	Free.	10 p. c.
Gift ware (see silverware)	do	25 p. c.	25 p. c.
Gimps for clothing or upholstering	do	10 p. c.	10 p. c.
Gin. (See Brandy.)			
Glass and glassware of every description	do	10 p. c.	10 p. c.
Gloves, kid and other leather and skin gloves	Dozen pairs	\$3.00	\$3.00
Gloves and mitts, not otherwise provided for	Ad valorem c	25 p. c.	25 p. c.
Gold and silver leaf	do	10 p. c.	10 p. c.
Gold and silver coin (free by civil code).			
Grain of all kinds	do	Free.	10 p. c.
Granite paving, curb, and other stone	do	10 p. c.	10 p. c.
Gravestones, marble or other, grindstones	do	10 p. c.	10 p. c.
Groceries, not otherwise provided for	do	10 p. c.	10 p. c.
Guns and pistols	do	d Free.	25 p. c.
Hair, haircloth, or hair mattresses.	do	10 p. c.	10 p. c.
Hardware, machinery of all kinds, engines and parts thereof, iron and steel and manufactures thereof, nails, spikes, bolts, rivets, hoop iron, brads, springs, and tools.	do	Free.	e 10 p. c.
Harness and all manufactures of leather.	do	Free.	10 p. c.
Harness dressing	do	10 p. c.	10 p. c.
Hats and caps, not otherwise provided for	do	10 p. c.	10 p. c.
Ham (see Meats)	do	Free.	10 p. c.
Hay and grain	do	Free.	10 p. c.
Hides, furs, pelts, and skins, dressed or undressed.	do	Free.	10 p. c.
Hoes, horseshoes (see Hardware)	do	Free.	10 p. c.
Hooks and eyes	do	10 p. c.	10 p. c.
Hose:			
Rubber	do	10 p. c.	10 p. c.
Cotton or leather	do	Free.	10 p. c.
Ice	do	Free.	10 p. c.
Ink:			
Printing	do	10 p. c.	10 p. c.
Writing	do	Free.	10 p. c.
Insertions, laces, and lace goods of every description	do	25 p. c.	25 p. c.
Iron and steel and manufactures thereof	do	f Free.	10 p. c.
Japanese goods not otherwise provided for	do	10 p. c.	10 p. c.
Jewelry, and all metal, glass, or stone beads	do	10 p. c.	10 p. c.
Jute bags or bagging, matting, etc.	do	10 p. c.	10 p. c.
Lard	do	Free.	10 p. c.
Lead—pig, sheet, or pipe	do	10 p. c.	10 p. c.
Leather and all manufactures thereof	do	Free.	10 p. c.
Lime and cement.	do	Free.	10 p. c.
Linens and grass cloth	do	10 p. c.	10 p. c.
Linoleum (see Oilcloth)	do	10 p. c.	10 p. c.
Lumber and timber of all kinds, round, hewed, sawed, and manufactured in whole or in part.	do	Free.	10 p. c.
Lamps, lamp fixtures, lanterns, etc.	do	g 10 p. c.	10 p. c.

a If mounted in ivory, rubber, or nickel; otherwise free under the treaty.

b Except upholstered or carved, which is dutiable.

c Unless of manufactures free by treaty.

d If mounted in ivory, nickel, or rubber, dutiable.

e All pig iron and plate iron of  $\frac{1}{4}$ -inch thickness and upward, free.

f Other than plated articles.

g Unless excepted under treaty provisions, without glass.

## Import tariff—Continued.

Articles.	Unit.	Rates of duty.	
		From the United States.	From all other countries.
Machinery of all kinds.....	Ad valorem.....	Free.	10 p. c.
Matches of all kinds.....	do.....	a 10 p. c.	10 p. c.
Matting, China.....	Per roll.....	\$1. 00	\$1. 00
Matting, other than China.....	Ad valorem.....	10 p. c.	10 p. c.
Mattresses.....	do.....	b Free.	10 p. c.
Meats, fresh, smoked, or preserved.....	do.....	Free.	10 p. c.
Medicines (see Drugs).....	do.....	10 p. c.	10 p. c.
Millinery goods, beads, bonnets, buttons, corsets, collars, sleeves, and cuffs, not otherwise provided for.....	do.....	10 p. c.	10 p. c.
Models of inventions, if not fitted for use (free by civil code). Molasses and sirup of sugar, the product of any country with which this Government has no treaty.	Per gallon.....		. 10
All other.....	Ad valorem.....	Free.	10 p. c.
Musical instruments, not otherwise provided for.....	do.....	c 10 p. c.	10 p. c.
Nails (see Hardware).....	do.....	Free.	10 p. c.
Naval stores.....	do.....	Free.	10 p. c.
Nickel-plated goods.....	do.....	25 p. c.	25 p. c.
Oak bark (see Tanning).....	do.....	Free.	Free.
Oats (see Grain).....	do.....	Free.	10 p. c.
Oilcloth.....	Ad valorem.....	10 p. c.	10 p. c.
Oils:			
Illuminating or lubricating.....	do.....	Free.	10 p. c.
Peanut.....	Per pound.....	. 02½	. 02½
Bean and other China.....	Ad valorem.....	25 p. c.	25 p. c.
Opium, or any preparation thereof, prohibited, except to the board of health.....	do.....	15 p. c.	15 p. c.
Ornamental work of stone, metal, marble, plaster of paris, or alabaster, and all imitations thereof.....	do.....	d 10 p. c.	10 p. c.
Oysters, clams, etc (see Fish).....	do.....	Free.	10 p. c.
Paintings, pictures, engravings, statuary, bronzes.....	Ad valorem.....	e 25 p. c.	25 p. c.
Paper, and all manufactures thereof.....	do.....	Free.	10 p. c.
Pelts and skins, dressed or undressed.....	do.....	Free.	10 p. c.
Pens: Gold, quill, or steel.....	do.....	Free.	10 p. c.
Perfumery, other than that which pays a spirit duty.....	Ad valorem.....	25 p. c.	25 p. c.
Petroleum (see Oils).....	do.....	Free.	10 p. c.
Pipes (smoking), pipestems, bowls, and fixtures, cigar holders.....	Ad valorem.....	25 p. c.	25 p. c.
Pianos, organs (parlor), melodeons.....	do.....	f Free.	10 p. c.
Pitch (see Naval stores).....	do.....	Free.	10 p. c.
Plants (see Trees).....	do.....	Free.	10 p. c.
Plated ware (see Silverware).....	Ad valorem.....	25 p. c.	25 p. c.
Playing cards.....	do.....	Free.	10 p. c.
Pork (see Meats).....	do.....	Free.	10 p. c.
Porter (see Ale, etc). Powder:			
Blasting.....	Ad valorem.....	10 p. c.	10 p. c.
Not otherwise provided for.....	do.....	25 p. c.	25 p. c.
Philosophical, chemical, and other apparatus, specimens of botany, mineralogy, geology, and other natural sciences for use of schools and colleges, free by civil code.			
Rice:			
Cleaned.....	do.....	Free.	. 02½
In the hull.....	do.....	Free.	. 01½
Ribbons not otherwise provided for.....	Ad valorem.....	10 p. c.	10 p. c.
Rivets (see Hardware).....	do.....	Free.	10 p. c.
Rosin (see Naval Stores).....	do.....	Free.	10 p. c.
Roofing slates.....	Ad valorem.....	10 p. c.	10 p. c.
Rubber goods of all descriptions.....	do.....	g 10 p. c.	10 p. c.
Salt.....	do.....	Free.	10 p. c.
Sashies (see Doors, etc).....	do.....	Free.	10 p. c.
Seeds, shrubs (see Trees).....	do.....	Free.	10 p. c.
Sheathing, copper and metal.....	do.....	Free.	Free.
Sheathing, nails and bolts.....	Ad valorem.....	Free.	10 p. c.
Shingles, of wood, or metal other than tin.....	do.....	Free.	10 p. c.
Shingles, of slate or tin.....	Ad valorem.....	10 p. c.	10 p. c.
Shooks, staves and headings (see Wood).....	do.....	10 p. c.	10 p. c.
Silks, satins, silk velvet, and all articles of which silk shall form the principal material.....	do.....	25 p. c.	25 p. c.
Silver ware, plated ware, or gilt ware.....	do.....	25 p. c.	25 p. c.
Skins, dressed or undressed.....	do.....	Free.	10 p. c.

a Except wood matches, which are free by treaty.

b All except hair, which is dutiable.

c If of wood, or wood and metal, free under the treaty, unless carved or plated.

d Other than iron.

e Other than manufactures of paper.

f Dutiable if in carved finish.

g Except boots and shoes.

## Import tariff—Continued.

Articles.	Unit.	Rate of duty.	
		From the United States.	From all other countries.
Soap.....	Ad valorem.....	Free.	10 p. c.
Certain articles for the manufacture of soap free. (See Drugs.)			
Spikes and bolts (see Hardware).....	do.....	Free.	10 p. c.
Spirituous liquors, still wines, and other beverages made from materials other than grape juice shall, if containing 9 per cent and not more than 14 per cent of alcohol, be subject to a duty.	Per gallon.....	\$0.60	
If containing more than 14 per cent and not more than 21 per cent of alcohol.	do.....	1.00	
If containing more than 21 per cent of alcohol, such liquor shall be subject to duty as provided for spirits of like grade. (See Brandy.)			
Starch.....	Ad valorem.....	Free.	10 p. c.
Stationery.....	do.....	Free.	10 p. c.
Stationery (see paintings).....	do.....	25 p. c.	25 p. c.
Sugar:			
Refined.....	do.....	Free.	10 p. c.
Raw.....	Per pound.....	Free.	\$0.02½
Tacks (see hardware).....	Ad valorem.....	Free.	10 p. c.
Tallow.....	do.....	Free.	10 p. c.
Tanning materials: Oak bark, catechu, and other substances used in tanning.		Free.	
Tar (see Naval stores).....	do.....	Free.	10 p. c.
Tea.....	Ad valorem.....	10 p. c.	10 p. c.
Textile manufactures of wool, cotton, silk, or linen, or any two or more of them, other than when ready-made clothing.	do.....	Free.	a 10 p. c.
Tin, tinware, or tinned goods.....	do.....	b 10 p. c.	b 10 p. c.
Tobacco pipes (see Pipes).....	do.....	25 p. c.	25 p. c.
Tobacco and manufactures of tobacco.....	do.....	Free.	a 15 p. c.
China.....	Per pound.....	.50	.50
Cigars and cheroots, other than the United States.....	Per M.....		10.00
Toilet brushes, toilet powders.....	Ad valorem.....	25 p. c.	25 p. c.
Toys, when made of paper, wood, or metal other than tin.....	do.....	Free.	10 p. c.
All other.....	do.....	10 p. c.	10 p. c.
Trees, plants, shrubs, and seeds.....	do.....	Free.	c 10 p. c.
Tricycles, velocipedes.....	do.....	10 p. c.	10 p. c.
Trunks:			
Camphor.....	Each.....	.50	.50
All other not otherwise provided for.....	Ad valorem.....	Free.	10 p. c.
Type, type metal, electrotypes, etc.....	do.....	d 10 p. c.	10 p. c.
Wagons and carts, for the purpose of agriculture or drayage.	do.....	Free.	10 p. c.
Watches or clocks, in whole or in part.....	do.....	e 10 p. c.	10 p. c.
Wood and manufactures of wood or wood and metal, except furniture, either upholstered or carved, and carriages.	do.....	Free.	10 p. c.
Wool and manufactures of wool other than ready-made clothing.		Free.	10 p. c.
Wines, cordials, and bitters, above 2 per cent of alcoholic strength, and all other articles containing alcohol or preserved in alcohol or spirits above that strength and below 30 per cent, unless otherwise provided for.	Per gallon.....		2.00
Sparkling Moselle and sparkling hock.....	Per dozen quarts.....		4.00
Do.....	Per dozen pints.....		2.00
Champagne.....	Per dozen quarts.....		6.00
Do.....	Per dozen pints.....		3.00
Claret, Rhine wine, and other light wines under 21 per cent of alcoholic strength, and not otherwise provided for.	Per dozen quarts.....		.40
Do.....	Per dozen pints.....		.20
If in bulk.....	Per gallon.....		.15
Grape wines: For five years from Jan. 1, 1897, no duties shall be levied, collected, or paid on any wines, imported into the Republic of Hawaii, made from the juice of the grape, which are less than 18 per cent of alcoholic strength.			
Zinc.....	Ad valorem.....	10 p. c.	10 p. c.
All other goods, wares, or merchandise of whatever description, not provided in foregoing schedule.	do.....	10 p. c.	10 p. c.
Importations into Hawaiian Islands from the United States entitled to exemption from duties under the treaty of reciprocity must be accompanied by Hawaiian consular certificate to that effect.			

a Unless otherwise provided for.

b Except materials for fruit canning for export, which are free.

c When not intended for sale, free by civil code.

d Except wood type.

e Not otherwise provided for.

*Port charges at Honolulu.*

<b>Pilotage:</b>	
Mail steamers, 1,000 tons .....	\$50.00
Transient steamers .....	75.00
War vessels, per draft foot .....	2.00
Sailing vessels, under 200 tons, per foot .....	1.50
Other vessels, per ton .....	.05
Outside anchorage charges .....	20.00
<b>Towage rates:</b>	
Vessels under 200 tons .....	30.00
Vessels from 200 to 300 tons .....	35.00
Vessels from 300 to 500 tons .....	40.00
Vessels from 500 to 800 tons .....	45.00
Vessels from 800 to 1,000 tons .....	50.00
Vessels from 1,000 to 1,200 tons .....	60.00
Vessels from 1,200 to 1,400 tons .....	74.00
Vessels over 1,400 tons, per ton additional .....	.05
Vessels outside of pilot limits, or in case of accidents, etc., as per agreement.	
<b>Port physician's charges:</b>	
Boarding vessels outside .....	25.00
Boarding vessels in port .....	15.00
Boarding vessels at wharf .....	10.00
<b>Harbor master's fee:</b>	
Boarding vessels on arrival or departure, or in moving, each time .....	3.00
<b>Wharfage:</b>	
Government or O., R. & L. Co.'s wharves, per ton, per day .....	.02½
<b>Water rates:</b>	
To vessels at wharf, per gallon .....	.00½
To vessels by lighter, in harbor, per gallon .....	.01
To vessels by lighter, outside of harbor, per gallon .....	.01½
Marine railway: Capacity for 1,700-ton vessels in light ballast—hauling charges, per steamers, 50 cents; sailing vessels, 40 cents. Charges after the first day, 25 cents per ton for steamers and 20 cents per ton for sailing vessels, per day.	

## KAISER WILHELM'S LAND AND BISMARCK ARCHIPELAGO, GERMAN NEW GUINEA.

*Import duties.*

Articles.	Rates of duty.	
	Marks.	United States equivalents.
Beer and mead, in bottles containing up to 1½ pints, per bottle .....	0.10	\$.0238
Beer and mead, in bottles containing up to 1½ quarts, per bottle .....	.20	.0476
Cider and other wines of fruits, in bottles containing up to 1½ pints, per bottle .....	.10	.0238
Cider and other wines of fruits, in bottles containing up to 1½ quarts, per bottle .....	.20	.0476
Wines, sweet (such as Malaga, Madeira, sparkling, etc.):		
Per bottle of 1½ pints .....	.40	.0952
Per bottle of 1½ quarts .....	.80	.1904
Wines, other than foregoing:		
Per bottle of 1½ pints .....	.20	.0476
Per bottle of 1½ quarts .....	.40	.0952
Brandy and liqueurs, and all other spirituous liquors:		
In bottles or jars up to 1 pint, per bottle .....	.40	.0952
Per bottle or jar of 1½ pints .....	.60	.1428
Per bottle or jar of 1 quart .....	.80	.1904
Per bottle or jar of 1½ quarts .....	1.20	.2856
Fruits preserved in spirits:		
Per bottle or jar of 1 pint .....	.20	.0476
Per bottle or jar of 1½ pints .....	.30	.0717
Per bottle or jar of 1 quart .....	.40	.0952
Per bottle or jar of 1½ quarts .....	.60	.1428

The importation of beer, cider, wine, or liquors in receptacles other than in bottles containing up to 1½ quarts shall not be authorized.

All the foregoing articles must, as a general rule, be imported in packages containing 12 packages or a multiple of 12.

Pharmaceutical spirits imported in small quantities shall be exempt from duty.

*Export duty.*—Copra, per ton, 4 marks (95.2 cents).

*Prohibited goods.*—Opium, except for medicinal purposes.

The sale and delivery of arms, ammunition, explosives, or spirits to natives are subjected to special regulations.

All other imports and exports are duty free.

## MARSHALL ISLANDS.

[NOTE.—No customs ordinance has been enacted for the Marshall Islands.]

## TAXES.

*Ordinance No. 238, relative to the collection of trading taxes ("Gewerbesteuern").*

The ordinance of the imperial commissioner of the Marshall Islands, dated June 28, 1888, relative to the collection of trading taxes, has been amended by the ordinances of July 15, 1889, and August 2, 1890.

Conformably to these amendments this ordinance now reads as follows:

SECTION 1. On and after October 1, 1889, trading taxes shall be collected at the following rates:

(a) For commercial firms established in the Protectorate the annual business of which amounts to 500,000 marks (\$119,000) and more .....	9,000 marks per annum..	\$2,142.00
(b) For firms the annual business of which amounts to less than 500,000 marks .....	6,000 marks per annum..	1,428.00
(c) For taverns and hotels of all kinds .....	800 marks per annum..	190.00
(d) For trading vessels effecting commercial transactions in the Protectorate for account of firms not established therein.....	1,000 marks per voyage..	238.00
(e) For every trading station in the Marshall Islands .....	100 marks per annum..	23.80
(f) For every trading station in Nauru .....	200 marks per annum..	47.60

SEC. 2. The taxes enumerated in section 1 under letters *a, b, c, e, f*, must be paid quarterly and in advance, and those mentioned in letter *d*, before the vessel begins her voyage in the Protectorate.

SEC. 3. Should one of the vessels mentioned in section 1 *d* begin a trading voyage in the Protectorate without having paid the stipulated tax, a fine not exceeding 6,000 marks (\$1,428) shall be inflicted. The vessel as well as the cargo, whoever may be the owner, shall be held as guarantee for the payment of this fine.

## NEW CALEDONIA.

*Approved by decree of February 5, 1899.*

[Per 100 kilos (220.46 pounds) unless when otherwise specified.]

Articles.	Rates of duty.	
	Francs.	United States equivalent.
Tinned meats, except beef.....	6.00	\$1.158
Condensed milk.....	8.00	1.544
Cheese.....	15.00	2.895
Cod, ling, and herrings, smoked or dried.....	4.00	.772
Tinned fish, marinated, or otherwise preserved.....	6.00	1.158
Tinned lobster and crayfish.....	10.00	1.93
Sugar, refined, tablets, loaf, and candy.....	5.00	.965
Bonbons and canned fruits.....	20.00	3.86
Sweet biscuits and chocolates.....	15.00	2.895
Pepper.....	20.00	3.86
Tea.....	10.00	1.93
Wine in casks, containing 228 liters..... per cask..	6.50	1.256
Wine in one-half casks, containing 114 liters..... per one-half cask..	3.25	.62
Beer in casks and case..... per hectoliter..	15.00	2.895
Cement..... net..	.60	.116
Coal and coke.....	.12	.023
Olive oil, linseed oil, colza, and turpentine.....	6.00	1.158
Kerosene, mineral oils, etc., for lighting.....	6.00	1.158
Paper and cards and fancy stationery.....	6.00	1.158
Wall paper.....	6.00	1.158
Playing cards.....	200.00	38.60
Iron, drawn, in bars, angle and T, axle and tire iron, or steel.....	1.50	.29
Hoop iron or steel.....	2.00	.386
Sheet iron.....	1.50	.29
Iron and steel wire.....	2.00	.386
Iron, tinned, coppered, or zincd.....	2.00	.386
Pure copper, or alloyed, in ingots, bars, wire, etc.....	10.00	1.93
Tin, in pieces, ingots, bars, etc.....	20.00	3.86
Zinc.....	10.00	1.93
Lead.....	2.00	.386
Alcohol, varnish, or turpentine varnish.....	18.00	3.474

*Approved by decree of February 5, 1899—Continued.*

Articles.	Rates of duty.	
	Francs.	United States equivalent.
Medical substances.....ad valorem..	10 p. c.	.....
Candles of all sorts .....	10.00	\$1.98
Pottery, delf and porcelain .....	20.00	3.86
Mirrors, less than one-fourth meter square, superficial .....	20.00	3.86
Mirrors, one-half meter or more .....	6.00	1.158
Crystal ware.....	6.00	1.158
Window and door panes .....	21.00	4.053
Twine and cordage.....	7.00	1.351
Linen, flax, and ramie fabrics .....	20.00	3.86
Floor cloth and linoleum.....	8.00	1.544
Table linen, damasked or not .....	20.00	3.86
Jute bags.....	8.50	.676
Cotton, canvas, and linen goods for clothing:		
Unbleached cloth .....	30.00	5.79
Bleached and manufactured with white thread .....	36.00	6.948
Printed and colored fabrics .....	42.00	8.106
Goods of all kinds, coverlets, hosiery of cotton or mixed .....	20.00	3.86
Oilecloths.....	8.00	1.544
Tissues, mixed, when the cotton predominates, in pieces .....	45.00	8.685
Woolen tissues, mixed, in pieces .....	90.00	17.370
Woolen coverlets, etc.....	20.00	3.86
Woolen tissues, mixed, in pieces, when wool predominates .....	45.00	8.65
Silk fabrics, when the silk predominates.....	300.00	57.90
Jewelry, and gold and silversmiths' work.....ad valorem..	10 p. c.	.....
Watches and clocks .....	10 p. c.	.....
Musical and clockwork instruments.....do.....	10 p. c.	.....
Pieces of steam machinery for locomotives and organs, etc .....	5.00	.965
Machinery and organs.....	6.00	.965
Iron or steel wire netting .....	4.50	.869
Perforated sheets, iron, copper, tin, zinc, etc .....	4.50	.869
Cast iron and steel, not worked.....	1.50	.29
Anchor, cables, chains, wire rope, couplings, in iron or steel .....	2.00	.386
Iron and wire nails .....	2.00	.386
Iron or wire screws, bolts, hinges, hooks, etc., with nuts, rivets, etc .....	5.00	.965
Zinc work .....	10.00	1.93
Firearms .....	60.00	11.58
Musical instruments.....ad valorem..	10 p. c.	.....
Hats, straw and other fiber.....	30.00	5.79
Velocipedes and pieces of same .....	100.00	19.30
Railway carriages .....	4.50	.869
Felt and woolen hats.....each.....	.50	.097
Silk hats.....do.....	.50	.097
Corsets.....do.....	1.00	.193
Matches and match wood, net .....	50.00	9.65
Umbrellas and parasols.....each.....	1.00	.193
Tubing in iron, steel, copper, and brass .....	5.00	.965
Tubing and other works in lead .....	4.00	.772
All other articles.....ad valorem..	4 p. c.	.....

## SEA OCTROI OF NEW CALEDONIA.

*I.—Decree temporarily giving effect to the deliberations of the Council General of April 27, 1897, and May 9 and 10, 1898, relative to sea octroi.*

[“Journal Officiel” No. 2034, of October 29, 1898.]

We, governor of New Caledonia and dependencies, knight of the Legion of Honor, officer of the Academy, taking into consideration the decree of December 12, 1874; taking into consideration the cablegram dated October 8, 1898; the privy council having been consulted, have decreed and do decree:

ARTICLE 1. The deliberations of the Council General, dated April 27, 1897, and May 9 and 10, 1898, relative to sea octroi shall, on and after November 7, 1898, temporarily be executory.

ART. 2. The present decree shall be inserted in the “Journal” and “Bulletin Officiels” of the colony, communicated and recorded wherever required.

P. FEILLET.

NOUMEA, October 28, 1898.

ANNEX A.—*Deliberation of the Council General of April 27, 1897.*

## REGULATIONS RELATIVE TO SEA OCTROI.

ARTICLE 1. Sea octroi shall, on importation through sea ports in New Caledonia, be collected on the goods enumerated in the tariff, whatever be their origin, whence-soever proceeding, under whatever flag imported, and whatever be their destination in the colony.

ART. 2. On and after November 7, 1898, sea octroi in New Caledonia shall be collected in accordance with the tariff annexed to the present decree.

ART. 3. Any person harvesting, preparing, or manufacturing in the interior of the territory subject to sea octroi articles comprised in the tariff, is bound to make a declaration thereof, and unless such person claims the faculty of warehousing, to immediately pay the octroi.

ART. 4. The frontier customs and interior fiscal employees shall, for account of the local service, collect the sea octroi. The surveillance of places of manufacture in the interior shall be insured by the customs and fiscal agents.

ART. 5. The legal and reglementary dispositions relating to customs are applicable to sea octroi in all matters concerning declarations, contestations, liquidation of sea octroi and the coasting trade.

ART. 6. The sea octroi shall be leviable on net weight. The benefit of the tare, real or legal, shall accrue to the goods, whatever be their origin and the amount of octroi.

ART. 7. Goods liable to sea octroi may be removed prior to payment on the same conditions of guaranty as goods chargeable with customs duties.

ART. 8. The mode of classification indicated in the explanatory notes to the customs tariff is adopted for guiding the service in classifying goods liable to sea octroi.

ART. 9. Stores destined to the service of the navy shall be placed in its warehouses in the same manner as goods admitted into customs warehouses. An account thereof shall be kept by the employees, and sea octroi shall be payable on all quantities removed to any destination other than for Government vessels.

ART. 10. Military uniforms and effects shall also be exempt from sea octroi, as well as armament imported for the defense of the colony.

ART. 11. From the gross proceeds of the sea octroi the following sums shall be deducted for expenses of supervision, examination, liquidation, and collection:

1. For the benefit of the local budget, for contributive share of the communes in the expenses of the customs and fiscal personnel and materials necessary for their service, a sum to be determined each month by the governor. This deduction is calculated in such a manner that the aggregate amount of the monthly expenditure of the customs and fiscal service be borne by the colony on one part, and by the communes on the other part, proportionally to the receipts collected for them, on the liquidations effected by the above-named service.

2. For the benefit of customs and fiscals employees, as an extra allowance above their fixed salary, a commission of 1 per cent. The mode of repartition of this allowance shall be regulated by a decree of the governor in privy council.

3. For the benefit of the treasurer-paymaster, a commission of 50 centimes per cent. This treble deduction can not exceed one-fifth of the gross receipts. In case the application of the foregoing provisions should involve a deduction exceeding the aforesaid proportion, the share due to the local budget must be reduced in such manner that four-fifths of the proceeds shall accrue to the communes.

ART. 12. After the deductions prescribed in the preceding article have been made, the proceeds of the sea octroi are attributed one-half to the commune of Noumea and the other half to the other communes. The quota allotted to the communes is divided among them, one-half in proportion to their compulsory expenditure and one-half pro rata to their population, it being understood that the natives are only reckoned at one-twentieth of their number.

ART. 13. All dispositions contrary to the present decree, and particularly the decree dated December 23, 1887, establishing a sea octroi in New Caledonia, are and remain repealed.

ANNEX B.—*Deliberation of the Council General of May 9 and 10, 1898*

## TARIFF OF SEA OCTROI.

Goods.	Units.	Duties.	
		Francs.	United States equivalent.
<i>Animal products.</i>			
<i>Animal products and wastes:</i>			
Meat, other than beef, preserved in tins. ....	100 kilograms, net ....	6.00	\$1.158
Milk, condensed, pure, with or without addition of sugar. ....	do .....	8.00	1.544
Cheese, hard .....	do .....	15.00	2.895
<i>Fisheries.</i>			
Fish, dried, salted or smoked, cod, stockfish and herring. ....	do .....	4.00	.772
Fish, preserved in a natural state, marinated or otherwise prepared. ....	do .....	6.00	1.158
Lobsters, preserved in a natural state or prepared. ....	do .....	10.00	1.93
<i>Vegetable products</i>			
<i>Colonial produce for consumption:</i>			
Sugar, refined, sawn, in loaves, including candy. ....	100 kilograms net .....	5.00	.965
Bonbons and candied fruits .....	do .....	20.00	3.86
Sweet biscuits .....	do .....	15.00	2.895
Chocolate .....	do .....	15.00	2.895
Pepper .....	do .....	20.00	3.86
Tea .....	do .....	10.00	1.93
<i>Vegetable oils and juices.</i>			
Olive, linseed, ground-nut, sesame, colze, and rapeseed oils. ....	100 kilograms net .....	6.00	1.158
Essence of turpentine .....	do .....	6.00	1.158
<i>Beverages.</i>			
Wine, in casks .....	Per barrel up to 228 liters. ....	6.50	1.2545
	Per half barrel up to 114 liters. ....	3.25	.6755
Beer, in casks and cases a .....	Hectoliter .....	15.00	2.895
<i>Mineral substances.</i>			
<i>Marble, stones, earths, and combustible minerals:</i>			
Materials, cement .....	100 kilograms net .....	.60	.1158
Coal and coke .....	do .....	.12	.0232
Petroleum, schist, and other mineral illuminating oils, crude, refined, and essences. ....	do .....	6.00	1.158
<i>Metals.</i>			
Iron and steel, drawn in bars, angle and T iron and steel, axles and tires, iron or steel rails. ....	100 kilograms net .....	1.50	.2895
Sheet and plate iron or steel, in bands. ....	do .....	2.00	.386
Sheet iron or steel .....	do .....	1.50	.2895
Iron, tinned (tin plate), coppered, leaded, or zinked. ....	do .....	2.09	.386
Iron or steel wire .....	do .....	2.00	.386
Copper, pure or alloyed with zinc or tin, of first fusion, cast in lumps, bars, pigs, or slabs; rolled or hammered in bars or plates; in wire of all sizes, polished or not, other than gilt or silvered. ....	do .....	10.00	1.93
Lead, in crude lumps, pigs, bars, or slabs, hammered or rolled. ....	do .....	2.00	.386
Tin, in crude lumps, pigs, bars, or slabs, pure or alloyed, hammered or rolled. ....	do .....	20.00	3.86
Zinc, in crude lumps, pigs, bars, or slabs, rolled. ....	do .....	10.00	1.93
<i>Manufactures.</i>			
Chemical products .....	Ad valorem .....	10 p. c.	
<i>Colors.</i>			
Spirit varnish, essence varnish, oil varnish, or essence and oil varnish, mixed. ....	100 kilograms net .....	18.00	3.474

a The volume is calculated as for consumption duties.



ANNEX B.—*Deliberation of the Council General of May 9 and 10, 1898—Continued.*

## TARIFF OF SEA OCTROI—continued.

Goods.	Units.	Duties.	
		France.	United States equivalent.
<i>Various compounds.</i>			
Compound medicines .....	Ad valorem .....	10 p. c.	
Candles of all kinds, paraffine or other .....	100 kilograms net.....	10. 00	\$1. 93
<i>Earthenware, glass and crystal.</i>			
Faïence, stanniferous and fine .....	100 kilograms net.....	6. 00	1. 158
Porcelain .....	do .....	20. 00	3. 86
Plate glass, less than one-half square meter .....	do .....	20. 00	3. 86
Plate glass, one-half square meter or more .....	Square meter .....	6. 00	1. 158
Table glassware, of glass or crystal .....	100 kilograms net.....	6. 00	1. 158
Vitrifications .....	do .....	24. 00	4. 632
<i>Yarns.</i>			
Yarns, twine, cordage of hemp, linen, jute, phormium tenax, abaca or other vegetable fibers, not specially mentioned, pure or mixed, single or twisted, cabled or not, exceeding 10 millimeters in diameter.	100 kilograms net.....	7. 00	1. 351
<i>Tissues.</i>			
Tissues of linen, hemp, or ramie, pure, plain, or figured, in the piece or made up for men or women (clothing), unbleached, bleached, printed, dyed, or ornamented ("ouvrages") .....	100 kilograms net.....	20. 00	3. 86
Tissues of linen, hemp, or ramie, pure, oilcloth and linoleum (including linoleum with reverse side of jute) .....	do .....	8. 00	1. 544
Tissues of linen, hemp, or ramie, pure, table linen, damasked or dot, and drills .....	do .....	20. 00	3. 86
Tissues of jute, sacks .....	do .....	3.50	6755
Tissues of cotton, pure, plain, twilled and drills, in the piece or made up for men or women (clothing):			
1. Unbleached .....	do .....	30. 00	5. 79
2. Bleached and manufactured with bleached yarn .....	do .....	35. 00	6. 943
3. Printed, dyed, and manufactured with dyed yarn .....	do .....	42. 00	8. 106
Tissues of cotton, pure, piqués, covers and counterpanes of piqués and reps, unbleached, bleached, dyed, manufactured with dyed and printed yarn .....	do .....	20. 00	3. 86
Dimity, damask and table linen, unbleached, bleached, dyed, and manufactured with dyed and printed yarn .....	do .....	20. 00	3. 86
Blankets of cotton, pure or mixed .....	do .....	20. 00	3. 86
Hosiery of cotton (knitted wares) .....	do .....	20. 00	3. 86
Oilcloth of cotton .....	do .....	8. 00	1. 544
Mixed cotton tissues, the cotton predominating in weight, other stuffs in the piece or made up for men or women (clothing) .....	do .....	45. 00	8. 685
Tissues of wool, pure, in the piece or made up for men and women (clothing), cloths, cassimers, and other milled tissues, also short-napped tissues, not milled .....	do .....	90. 00	17. 370
Tissues of wool, blankets of pure or mixed wool .....	do .....	20. 00	3. 86
Mixed woolen tissues, the wool predominating in weight, cloths, cassimeres, and other milled tissues, also short-napped tissues, not milled, in the piece or made up for men or women (clothing) .....	do .....	45. 00	8. 685
Tissues of silk, pure or mixed floss silk, the silk or floss silk predominating in weight, in the piece or made up for men or women (clothing) .....	do .....	300. 00	57. 90
<i>Paper, and manufactures of.</i>			
Paper or cardboard, and paper called fancy paper ..	100 kilograms net.....	6. 00	1. 158
Wall paper .....	do .....	6. 00	1. 158
Playing cards .....	do .....	200. 00	38. 60

ANNEX B.—*Deliberation of the Council General of May 9 and 10, 1898—Continued.*

## TARIFF OF SEA OCTROI—continued.

Goods.	Units.	Duties.	
		Francs.	United States equivalent.
<i>Manufactures of metal.</i>			
Goldsmiths' wares, jewelry.....	Ad valorem.....	10 p. c.	
Watches.....	do.....	10 p. c.	
Clocks.....	do.....	10 p. c.	
Chimes, musical boxes, and clock and watch fittings.....	do.....	10 p. c.	
Steam and other engines, and detached pieces and parts of machines.....	100 kilograms net.....	5.00	\$0.965
Wire netting of iron and steel.....	do.....	4.50	8885
Perforated sheets of iron, steel, copper, zinc, brass, or other metals.....	do.....	4.50	8885
Articles of cast iron, neither turned nor polished, and rough articles of malleable cast iron, iron, and cast steel.....	do.....	1.50	2895
Articles of iron or steel—anchors, cables, and chains; cables of iron or steel wire and barbed fence wire, anchors, railway buffers, couplings, and chain cables of iron or steel.....	do.....	2.00	.386
Nails and tacks of iron or steel.....	do.....	2.00	.386
Articles of iron or steel—screws, eyebolts, hinges; hooks of any diameter, furnished with screw threads; bolts, rivets, and nuts of any diameter, rough, polished, turned, varnished, or coated with any preparation, as well as all kinds of bolts and screws not specially mentioned.....	do.....	5.00	.965
Tubes of iron, steel, copper, or brass.....	do.....	5.00	.965
Tubes, and all other manufactures of lead.....	do.....	4.00	.772
Zinc manufactures of all kinds.....	do.....	10.00	1.93
<i>Arms, powder, and ammunition.</i>			
Firearms.....	100 kilograms net.....	66.00	11.58
<i>Musical instruments.</i>			
Musical instruments.....	Percent ad valorem...	10	
<i>Manufactures of esparto, and basket-makers' wares.</i>			
Hats of esparto, palm fiber, and straw a.....	100 kilograms net.....	30.00	5.79
<i>Manufactures of various materials.</i>			
Carriages, other than for railways or tramways; velocipedes, and parts thereof.....	100 kilograms net.....	100.00	19.30
Carriages for railways or tramways, upholstered or not.....	do.....	4.50	8885
Hats of hair felt.....	Each.....	.50	0965
Hats of woolen felt.....	do.....	.50	0965
Silk hats.....	do.....	.50	0965
Corsets.....	do.....	1.00	.193
Matches, and wood prepared for matches.....	100 kilograms net.....	50.00	9.65
Umbrellas and parasols.....	Each.....	1.00	.193

a Minimum rate collected, 0.30 francs.

II. *Decree promulgating in the colony the decrees of December 30, 1897, enacting modifications to the customs tariff of New Caledonia.*

We, governor of New Caledonia and dependencies, Knight of the Legion of Honor, officer of the academy, taking into consideration the cablegram of October 8, 1898; taking into consideration the decree of December 12, 1874; the privy council having been consulted, have decreed and do decree:

ARTICLE 1. The decree of December 30, 1897, enacting modification to the customs tariff of New Caledonia, is promulgated in the colony, to be executed in its form and tenor.

ART. 2. The present decree shall be inserted in the Journal and Bulletin officiels of the colony, communicated and recorded wherever required.

P. FEILLET.

NOUMÉA, October 28, 1898.

III. *Decree modifying the schedules annexed to the decrees of November 26, 1892, and January 13, 1894.*

The President of the French Republic, on the report of the minister of colonies, taking into consideration the law of January 11, 1892, relative to the establishment of the general customs tariff, taking into consideration the decree of November 26, 1892, enacting the application in New Caledonia of the Metropolitan customs tariff, taking into consideration the decree of January 13, 1894, modifying the customs duties levied on leaf tobacco, taking into consideration the advice of the minister of commerce, industry, posts, and telegraphs, the council of state having been consulted, decrees:

ARTICLE 1. The schedules annexed to the above-mentioned decrees of November 26, 1892, and January 13, 1894, containing the exceptions to the general customs tariff for New Caledonia, are modified as follows:

Goods.	Unit.	General and minimum tariff.
<b>I. Live animals.</b>		
Oxen, cows, bulls, steers, bullocks, heifers, and calves .....	100 kilograms .....	<i>Francs.</i> 5. 00
Rams, ewes, wethers, and lambs .....	do .....	12. 00
<b>II. Animal products.</b>		
Beef, salted .....	100 kilograms .....	2. 00
<b>VI. Farinaceous food.</b>		
Potatoes .....	100 kilograms .....	0. 25
<b>VIII. Colonial produce.</b>		
Tobacco in leaves or in stalks .....	100 kilograms .....	30. 00
Tobacco, manufactured:		
Cigars and cigarettes .....	do .....	50. 00
Cut tobacco .....	do .....	40. 00
Snuff, chewing tobacco, and tobacco in cakes .....	do .....	35. 00
<b>XI. Woods.</b>		
Wood, common .....	100 kilograms .....	0. 25
Exotic woods and boxwood .....	do .....	0. 25
<b>XIV. Various products and waste substances.</b>		
Vegetables, fresh .....	100 kilograms .....	6. 00
<b>XXVII. Hides, skins, and peltries, prepared.</b>		
Cowhides, prepared, curried .....	100 kilograms .....	20. 00
<b>XXVIII. Manufactures of metal.</b>		
Agricultural machines .....		Free.
(The exemption is limited to the following: Plows, harrows, scarifiers, horse hoes, ridge plows, articulated and simple rollers, horse sowing machines, mowers, harvesters, tedders, horse rakes, binders, winnowing machines, coffee peelers, coffee hullers, coffee sorters, maize crushers, presses, and chaff cutters, bolting machines.)		
Tools and implements of iron or steel .....		Free
(The exemption is limited to the following: Spades, picks, shovels, hoes, grub axes, rakes, axes, hatchets, hedging knives exceeding 45 centimeters in length, forks, pronged hoes, pruning shears, gardeners' saws.)		

ART. 2. The provisions of the decrees of November 26, 1892, and January 13, 1894, contrary to those of the present decree are repealed.

ART. 3. The minister of colonies is intrusted with the execution of the present decree, which shall be inserted in the Journal Officiel of the French Republic, in the Bulletin Officiel of the colonies, and in the Bulletin Officiel of New Caledonia.

Done at Paris, December 30, 1897.

FÉLIX FAURE.

By the President of the Republic:

ANDRÉ LEBON,  
The Minister of Colonies.

IV.—Decree establishing a fee of 0.25 franc for every lead seal affixed by the customs service.

We, governor of New Caledonia and dependencies, Knight of the Legion of Honor, officer of the Academy, taking into consideration the deliberation of the council-general of May 5, 1898; taking into consideration article 43 of the decree of April 2, 1885, creating a council-general in New Caledonia; taking into consideration the decree of December 12, 1874; the privy council having been consulted, have decreed and do decree:

ARTICLE 1. A fee of 0.25 franc shall be collected for every lead seal which the regulations for the customs and fiscal service require to be affixed.

The affixing of the lead seals is intrusted to the customs and fiscal service, who shall collect the fee of 0.25 franc.

ART. 2. The present decree shall be communicated and recorded wherever required.

P. FEILLET.

NOUMEA, October 28, 1898.

## SAMOA.

### DUTIES, TAXES, AND LICENSES.

[Extract from Berlin act, proclaimed May 21, 1890.]

#### ARTICLE VI.

SEC. 1. The port of Apia shall be the port of entry for all dutiable goods arriving in the Samoan Islands; and all foreign goods, wares, and merchandise landed on the islands shall be there entered for examination; but coal and naval stores, which either Government has, by treaty, reserved the right to land at any harbor stipulated for that purpose, are not dutiable when imported as authorized by such treaty, and may be there landed as stipulated without such entry or examination.

SEC. 2. To enable the Samoan Government to obtain the necessary revenue for the maintenance of government and good order in the islands, the following duties, taxes, and charges may be levied and collected, without prejudice to the right of the native government to levy and collect other taxes in its discretion upon the natives of the islands and their property, and with the consent of the consuls of the signatory powers, upon all property outside the municipal district, provided such tax shall bear uniformly upon the same class of property, whether owned by natives or foreigners.

#### A.—Import duties.

1. On ale and porter and beer, per dozen quarts.....	\$0.50
2. On spirits, per gallon.....	2.50
3. On wine, except sparkling, per gallon.....	1.00
4. On sparkling wines, per gallon.....	1.50
5. On tobacco, per pound.....	.50
6. On cigars, per pound.....	1.00
7. On sporting arms, each.....	4.00
8. On gunpowder, per pound.....	.25
9. Statistical duty on all merchandise and goods imported, except as aforesaid, ad valorem.....	2 p. c.

#### B.—Export duties.

On copra, ad valorem.....	2½ p. c.
On cotton, ad valorem.....	1½ p. c.
On coffee, ad valorem.....	2 p. c.

#### C.—Taxes to be annually levied.

1. Capitation tax on Samoans and other Pacific Islanders not included under No. 2, per head....	\$1.00
2. Capitation tax on colored plantation laborers, other than Samoans, per head.....	2.00
3. On boats, trading and others (excluding native canoes and native boats carrying only the owner's property), each.....	4.00
4. On firearms, each.....	2.00
5. On dwelling houses (not including the dwelling houses of Samoan natives) and on land and houses used for commercial purposes, ad valorem.....	1 p. c.

## 6. Special taxes on traders, as follows:

Class I—	
On stores of which the monthly sales are \$2,000 or more, each store.....	\$100. 00
Class II—	
Below \$2,000 and not less than \$1,000 .....	48. 00
Class III—	
Below \$1,000 and not less than \$500.....	36. 00
Class IV—	
Below \$500 and not less than \$250 .....	24. 00
Class V—	
Below \$250.....	12. 00

## D.—(Occasional taxes.

1. On trading vessels exceeding 100 tons burden calling at Apia, at each call..... \$10. 00
2. Upon deeds of real estate, to be paid before registration thereof can be made, and without payment of which title shall not be held valid, upon the value of the consideration paid... } p. c.
3. Upon other written transfers of property, upon the selling price..... } p. c.  
Evidence of the payment of the last two taxes may be shown by lawful stamps affixed to the title paper, or otherwise by the written receipt of the proper tax collector.
4. Unlicensed butchers in Apia shall pay upon their sales..... 1 p. c.

## E.—License taxes.

No person shall engage as proprietor or manager in any of the following professions or occupations except after having obtained a license therefor, and for such license the following tax shall be paid in advance:

Tavern keeper .....	per month..	\$10
Attorney, barrister, or solicitor.....	per annum..	60
Doctor of medicine or dentistry.....	do.....	30
Auctioneer or commission agent.....	do.....	40
Baker .....	do.....	12
Banks or companies for banking .....	do.....	60
Barber.....	do.....	6
Blacksmith.....	do.....	5
Boat builder.....	do.....	6
Butcher.....	do.....	12
Cargo boat or lighter.....	do.....	6
Carpenter.....	do.....	6
Photographer or artist.....	do.....	12
Engineer.....	do.....	12
Engineer assistants.....	do.....	6
Engineer apprentices.....	do.....	3
Hawker.....	do.....	1
Pilot.....	do.....	24
Printing press.....	do.....	12
Sailmaker.....	do.....	6
Shipbuilder.....	do.....	6
Shoemaker.....	do.....	6
Land surveyor.....	do.....	6
Tailor.....	do.....	6
Waterman.....	do.....	6
Salesmen, bookkeepers, clerks, paid up to \$75 a month.....	do.....	3
Same, when paid over \$75 a month.....	do.....	6
White laborers and domestics, per head.....	do.....	5
Factory hands and independent workmen.....	do.....	5

APIA, April 15, 1897.

WM. CHURCHILL, *Consul-General.*

# GENERAL INDEX TO TARIFFS.

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# TARIFFS OF FOREIGN COUNTRIES.

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VOL. XVI—SUPPLEMENT.

TARIFFS OF CHILE AND NICARAGUA.

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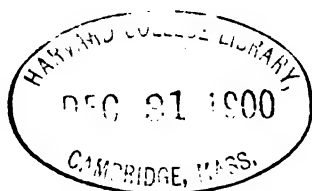
REPORTS FROM DIPLOMATIC AND CONSULAR OFFICERS IN ANSWER TO  
INSTRUCTIONS FROM THE DEPARTMENT OF STATE

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# TARIFF OF CHILE.

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The tariff of Chile, published in Special Consular Reports, Tariffs of Foreign Countries, Part II, America, was found to be incomplete after it had been published. The tariff, transmitted by Consul Merriam, of Iquique, gave the ad valorem rates levied on goods, but did not give the tariff valuation schedule according to which duties are collected. Minister Wilson, in transmitting from Santiago translation of the complete tariff, calls attention of the Department to the omission. The tariff in full follows:

[In effect January 1, 1896, as amended by act of December 23, 1897.]

REPUBLIC OF CHILE, MINISTRY OF FINANCE.

## LAW NO. 980,

*By which the National Congress has approved the following law project.*

ARTICLE 1. All products or merchandise imported from foreign parts, for home consumption, shall pay a duty of 25 per cent on their valuation, excepting those that pay 60, 35, 15, or 5 per cent. Of those that pay specific duties or free, as follows:

ART. 2. The following articles shall be subject to a duty of 60 per cent:

Articles of any material, pamphlets, lithographed or engraved, with or without illustrations; excepting books, newspapers, and periodicals.

Articles manufactured with furs.

Articles manufactured with paper or cardboard.

Articles manufactured with tin plate, excepting tools.

Anise.

Boxes, small, for candy or comfits.

Boxes or cases, set up or in pieces.

Baskets, empty.

Brooms, brushes, excepting those for the teeth or nails.

Biscuits.

Books, blank, with or without printing.

Bacon.

Canary seed.

Coffins and urns.

Canes.

Carriages, carts, wagons, wheelbarrows, and handcarts, set up or in pieces, excepting bass mats, axles, springs, tongues or shafts.

Cumin.

Corsets.

Cheeses.

Cloths, ready made, excepting those without sewing and those charged with other duties.

Candles, wax.

Doors and windows, wooden, set up or knockdown.

Foot wear in general, excepting those 15 centimeters in length or under, and also rubber.

Fruits, dry, in juice or alcohol.

Frames, picture.

Furniture, household, set up or knockdown, varnished or in white.

Hair, human, and articles manufactured of.

Hung beef.

Hair, animal or vegetable.

Hams.

Handles for brooms or tools.

Lozenges, sweet, excepting medicinal.

Mattresses, including somniers, set up or in pieces.

Macaroni.

Masks, excepting those for fencing or apiaries.

Maize.

Malt for breweries.

Mallets, wooden.

Moldings of all classes.

Neckties of all classes.

Oats.

Pepper, red and cayenne.

Playing cards.

Preserves, nutritious, excepting salmon and sardines.

Pickles.

Perfumery.

Raisins.

Railings, iron or steel, for balconies, windows, gardens, and other uses.

Starch.

Sweetmeats and all kinds of comfits or candies, except medicinal.

Sirups.

Sodium carbonate or hydrated carbonate and anhydride.

Sausages of all kinds.

Sauces of all kinds.

Tags and labels for bottles and other uses.

Tiles and bricks for pavements, friezes, and ornaments.

Vinegar.

Wreaths, flower crosses, and other similar funeral ornaments.

Woods, dressed, that is to say, planed, dovetailed, turned, etc.

ART. 3. The following articles shall be subject to a duty of 25 per cent:

Albums, blank or with prints, for photographs, music, collections, etc.

Almonds.

Arms, side and fire.

Accordions.

Articles manufactured, and textures that contain silk or its imitation, excepting ready-made cloths, linen, bolting cloth, hat-plush, epaulets, trimmings, or braided goods.

Articles manufactured of knitted linen or wool tricote.

Articles manufactured from sole leather or leather, excepting belts and machine belts.

Articles manufactured that contain gold or silver, excepting jewelry, pocket watches, flat gold or silver threads, spangles, epaulets, galloons, or trimmings, or braided goods.

Articles manufactured from metal with gilt or silvering.

Articles manufactured from osier, straw, palm, jouquil, willow, and all kinds of twigs, roots, fibers, or branches of trees or plants, excepting hats and baskets.

Buckets, wooden casks or tubs, set up or in parts.

Batiste, brabants, or creas, bretagnes, cambrics, damasks, germanico, hollands, Irish linen, that contain linen.

Blacking and polish for shoes.

Blonds and lace.

Bits, horse, iron and steel.

Buoys, iron or steel, with its chain and apparatus for mooring.

Brushes, tooth and nail.

Belts or girdles.

Blankets, woolen or mixed with cotton, fine quality.

Bird cages.

Books, printed, with tortoise shell, pearl, or ivory covers, or imitation of these, or with parts of gold or silver, or metal, gilt or silvered.

Billiard tables and appurtenances.

Billiard-table cloth.

Bath tubs.  
 Curtain rings.  
 Carpets and rugs.  
 Crowbars.  
 Cash boxes, metal.  
 Carriages, baby.  
 Cornices, rods and accessories for curtains.  
 Curtains, window shades, shutters, and lattices.  
 Chimneys and stoves of brass, marble, wood, or composition.  
 Chocolate in paste or powder.  
 Cases, empty, for jewels and table services.  
 Caps.  
 Cigarette paper.  
 Clocks.  
 Candles, sperm, stearine, or composition, excepting tapers.  
 Fans.  
 Firecrackers and fireworks.  
 Fringes.  
 Flowers and plants, artificial.  
 Flower pots, jardinières, and all ornamental articles for placing on tables.  
 Foot warmers, usually of skins.  
 Fulminants, caps for firearms.  
 Fish, dried.  
 Furs prepared for trimmings or wraps.  
 Feathers, for trimmings and articles manufactured thereof.  
 Feather dusters.  
 Glue, sticking.  
 Glassware, fine.  
 Galloons of false metal.  
 Grease, pure or mixed.  
 Gloves.  
 Games, as chess, dice, checkers, lotteries, and others.  
 Games for children.  
 Garters.  
 Glass plate, quick silvered for mirrors, over 80 centimeters in length.  
 Game bags.  
 Gun wads.  
 Glass, colored, with drawings or painted, ribbed, mousseline, ground, and beveled.  
 Glass that shall exceed 4 millimeters in thickness and 80 centimeters in length.  
 Harmonicas.  
 Houses, iron, steel, or wood.  
 Handkerchiefs containing linen.  
 House line, rope, hemp threads.  
 Hats, excepting common ones, palm leaf, oilcloth, jonquil, etc.  
 Imitation jewelry.  
 Ivory, manufactured, excepting that for piano keys.  
 Iron plates, enameled, for advertisements.  
 Iron plates, corrugated, of galvanized iron.  
 Lanterns for ships, glass or crystal.  
 Lanterns, coach.  
 Liquor stands.  
 Linen bedding.  
 Mouthpieces and tobacco pipes.  
 Music boxes.  
 Mirrors, whose plate shall exceed 80 centimeters in length.  
 Mats.  
 Match cases, tortoise shell.  
 Matches.  
 Musical instruments, with accessories and extra parts for repair, excepting wires, pins, parts with mechanism for pianos, piano keys, and felt hammers for pianos.  
 Muffs for ladies, excepting those of fur.  
 Marble, polished.  
 Opera glasses.  
 Oil paintings, engravings, lithographs, colored prints, drawings, photographs, and similar articles, with or without frames.

Powder boxes for the toilet.  
 Penknives.  
 Pans, copper.  
 Pocket flasks, with ornaments, for liquor.  
 Paper for tapestry, clothed or gilt or silvered by fire, and imitation leather.  
 Powder, for hunting.  
 Powder flasks.  
 Porcelain.  
 Pocketbooks, of pearl.  
 Repairs, and loose parts for billiard tables, excepting cushions and slates.  
 Shells and catridges for firearms.  
 Shawls and fine cashmere kerchiefs, named Ternaux.  
 Statuary and busts.  
 Sheaths, for firearms.  
 Shot, for hunting.  
 Spartan, manila or jute, not exceeding 30 millimeters in circumference.  
 Sardines.  
 Sole leather, prepared for cue points.  
 Suspenders.  
 Shag, excepting the common curled.  
 Tiles, glazed.  
 Trunks, valises, and traveling bags.  
 Tortoise shell.  
 Tobacco pouches, or cigar or cigarette cases.  
 Tallow, pure or mixed.  
 Traveling blankets, or ponchos for the country.  
 Tablecloths and napkins containing linen.  
 Tinsel.  
 Tablecloths or covers.  
 Tuffels.  
 Wood in pieces, for pavement, frieze, or ornament.  
 Zinc, manufactured.

**ART. 4.** The following articles shall be subject to a duty of 15 per cent:

Boathooks and oarlocks.  
 Bottles, glass and clay, for liquors.  
 Boats, shallops, and launches of wood, set up or in parts, with steam or electricity.  
 Blasting powder.  
 Bridges, iron or steel.  
 Bags or sacks, empty.  
 Beams, X-shaped, pillars, and similar parts, and with corresponding junctions, of steel or iron, for buildings and with finish; chains, iron or steel, of which the metal of the links, shall not exceed 40 millimeters in circumference.  
 Cement, Roman or Portland.  
 Chloride of potassium.  
 Coral, manufactured or not.  
 Cross-ties, iron or steel.  
 Dynamite and other explosives.  
 Easels.  
 Forks, wooden.  
 Fire bricks.  
 Galoons and trimmings of gold or silver, even if containing silk or imitation.  
 Grease or tallow, vegetable.  
 Gold or silver leaves or imitation, for gilding or silvering.  
 Gold sheet, for dentist.  
 Hour glasses.  
 Hubs, axles.  
 Hat linings.  
 Hemp or jute cloth for bagging, and cotton osnaburgh, having up to sixteen threads of woof and warp.  
 Hat bands.  
 Household utensils, of cast or wrought iron, also tinned and galvanized, excepting those having porcelain or enamel, and those for kitchen use.  
 Knees, iron or steel, for ships, boats, etc.  
 Lanterns, talc.  
 Mats for embroidery.  
 Marble, sawed or in blocks.  
 Molds, iron or steel.

Oars.  
 Pitch, mineral.  
 Paper for florists.  
 Pumice stone.  
 Ribs and frames for sunshades or umbrellas.  
 Straw trimmings for hats or other use.  
 Saffron.  
 Sticks prepared for sunshades or umbrellas.  
 Steam boilers not attached to engines.  
 Staves, dressed.  
 Stearine.  
 Silk plush or imitation, or with mixture, for men's hats.  
 Spun goods, twists, piping cords, gold or silver, even if containing silk or imitation.  
 Spangles or small leaves of gold, silver, or false metal.  
 Sail cloth, linen or cotton, for ships' sails, from No. 1 to No. 7.  
 Springs for carriages or carts.  
 Sulphate of copper not purified.  
 Turpentine.  
 Vanilla.  
 Windlasses.  
 Watches.

ART. 6. The following articles shall be subject to a duty of 5 per cent.

Alum.  
 Asbestos, whole or in powder.  
 Ammonia salts.  
 Benzine, common.  
 Bichromate of potash.  
 Bisulphate of soda.  
 Boats, shallops, and launches, of iron or steel, set up or in parts, for steam, oars, sail, or electricity.  
 Belts for machines.  
 Bolting cloth of silk or imitation.  
 Bellows for tinsmiths or blacksmiths.  
 Bellows, sulphur, for vines.  
 Bolts, copper, brass, or composition and bars for cutting bolts out of.  
 Belt, unions.  
 Cocoa in the branch or grain.  
 Cinnamon.  
 Cars for portable or aerial railroads.  
 Chlorate of potash.  
 Chloride of lime.  
 Carpenter pencils.  
 Chalk lines for carpenters.  
 Candle wicking.  
 Chamois skins.  
 Caustic potash.  
 Caustic soda.  
 Cloth for bookbinding.  
 Epaulets, gold or silver, even if containing silk or imitation.  
 Emory and tripoli.  
 Elastic rubber in bulk or plates.  
 Fibers, rough from Siam, Spartan, rice roots, piassava, etc., for making brushes or brooms.  
 Filters.  
 Hops.  
 Iron or steel, prepared for corsets or dresses, with or without lining.  
 Ivory or imitation, for piano keys.  
 Iron or steel plates, corrugated, without paint or galvanizing.  
 Jewels, gold or silver, and jewelry in general.  
 Kid for gloves.  
 Lubricators and oilers.  
 Metal capsules for bottles.  
 Music methods.  
 Metallic cloth and wire netting.  
 Pipes or tubes of composition, lead, copper, brass, iron, or steel, with or without galvanizing. Curves, bends, elbows, T's, and other complementary parts are understood.

Pegs for musical instruments.  
 Piano keys.  
 Piano hammers with or without felt.  
 Paper, spotted like jasper, granulated or other similar, for bookbinding.  
 Paraffin paste.  
 Pedals and rollers for pianos.  
 Pearls.  
 Precious stones.  
 Parts, mechanical, for pianos.  
 Rennets, liquid or in powder.  
 Railroad cars for passengers.  
 Scales for chemical operations or assays.  
 Switches, iron or steel, and loose parts belonging to same.  
 Special materials for tanning.  
 Shoe elastic.  
 Silicate of soda, liquid or solid.  
 Sulphide of sodium.  
 Sumac for tanning.  
 Tin leaves or sheets for bottle covers.  
 Tool sets for gardeners.  
 Tapes and meter rules for artisans and other industrial uses.  
 Talc for soap factories.  
 Veneers of wood.  
 Whale sperm.  
 Yeast and ferments.

ART. 6. The following articles shall be subject to specific duties:

Alcohol, spirits of wine, liquors, and brandy, sweet or unsweetened, in bottles,  
 ' \$15 per dozen. The same in other vessels, \$1.50 per liter.  
 Bitters (alcoholic) in bottles, \$12 per dozen. The same in other vessels, \$1.29  
 per liter.  
 Beer in bottles, \$3 per dozen. Same in other vessels, 30 cents per liter.  
 Blotting paper, brown and common wrapping paper, 15 cents per kilogram.  
 Coffee, 10 cents per kilogram.  
 Cardboard, ordinary, 15 cents per kilogram.  
 Cigars, \$6 per kilogram.  
 Cigarettes, including weight of wrappage, excepting the wooden or metal box,  
 \$9 per kilogram.  
 Flour, wheat, \$2 for each 100 kilograms.  
 Linseed oil, crude or cooked, 20 cents per kilogram.  
 Mate (Paraguay tea), 5 cents per kilogram.  
 Oils, pure and impure, excepting pure medical oil and perfumed oils, also  
 gasoline, 14 cents per kilogram. Same on naphtha, paraffin, petroleum, and  
 kerosene.  
 Sugar, refined, whole or ground, damp or dry, \$14.35 for each 100 kilograms.  
 Sugar, white, granulated or ground, damp or dry, as "Rosa Emilia," \$11.40  
 for each 100 kilograms.  
 Sugar, granulated, first product or Muscovado, damp or dry, \$6.50 for each  
 100 kilograms.  
 Sugar not pure (raw sugar, rasp), damp or dry, \$5.60 for each 100 kilograms.  
 Snuff, \$5 for each kilogram.  
 Salt, common, in grain or rock, \$2.50 for each metric quintal.  
 Salt, refined, or half refined, 10 cents per kilogram.  
 Tobacco, in the leaf, \$2.60 per kilogram.  
 Tobacco, cut, \$4 per kilogram.  
 Tea, \$1 per kilogram.  
 Wine, white or red, medicinal ones included, \$12 per dozen.  
 Wine, white or red, in other vessels, \$1.20 per liter.

ART. 7. The following articles are free of duty:

Altars, tabernacles, ornaments, sacred vases, and other objects used for reli-  
 gious services when they come from ports and come in name of committees,  
 monasteries, or churches for whose services they will be used.  
 Anchors and kedges of iron or steel.  
 Apparatus, etc., for diving.  
 Anchor stocks.

<sup>1</sup> The Chilean dollar is equivalent to 36.5 cents U. S. currency.

Apparatus, telephonic and telegraphic, insulators, iron or steel posts for telephones or telegraphs, excepting wooden cross bars for posts.  
 Belaying pins for boats, etc.  
 Binnacles (compasses).  
 Books, printed (excepting those with 35 per cent duty), catalogues, reviews, and other periodical or daily publications.  
 Cotton, raw, with or without seed.  
 Chains of iron or steel, the metal of the link of which exceeds 40 millimeters in circumference.  
 Coal in any form.  
 Charts, geographical, celestial, or topographical, models, plans, designs, etc.  
 Cyanide of potash.  
 Cyanide of sodium.  
 Copper and brass plates.  
 Cork stoppers for bottles or flasks.  
 Cork, in sheets or in the book.  
 Cotton wicking for matches.  
 Coins, excepting those less than \$1 from the national mint of less than eight hundred and thirty-five thousandths.  
 Copies for writing, drawing, and other sciences or arts.  
 Cotton seed.  
 Cocoa pulp, known in commerce as "coprah" or "pufa."  
 "Escotines para cadenas."  
 Earth, foundry.  
 Fire engines and appurtenances and other elements for putting out fires and for exclusive use of firemen.  
 Ferrocyanide of potassium or red prussiate.  
 Ferrocyanide of potassium or yellow prussiate.  
 Fragments and debris from shipwrecks.  
 Fulminants or caps for mine blasting.  
 Fuse, mine.  
 Furnaces and accessories for assays and cupellations.  
 Furniture, tools, and goods of emigrants, not exceeding \$500 in value.  
 Globes, geographical and celestial.  
 Gums and rosins for industrial purposes.  
 Guano.  
 Gold in bullion or powder.  
 Handspikes.  
 Hoops or rings, iron, steel, or wood.  
 Hair, animal.  
 Harrows and rakes.  
 Iron or steel, in sheets, plain, without paint or galvanizing.  
 Iron or steel, not manufactured, in ingots and bars of any shape.  
 Ingredients and dyes for cloth and paper factories.  
 Instruments, surgical, physical, mathematical, or for other sciences.  
 Iron or steel material for permanent tracks for steam, horse, or electric railroads and for portable or aerial railroads, excepting material with 15 per cent duties.  
 Ink for printing or lithographing.  
 Jonquil, in bulk and prepared for making chair bottoms.  
 Live stock, except those charged with a specific duty.  
 Logs, ship.  
 Lead, in sheets, bars, or leaves.  
 Leeches.  
 Manila and jute in bulk.  
 Manila for cordage.  
 Machinery and special apparatus for lighting with carbonated hydrogen gas and electricity, excepting all kinds of lamps, not including in these, bougies and lamp bulbs.  
 Machinery and apparatus for agricultural or mining purposes, for trades, artisans, and industries.  
 Molds for making blocks and ingots for printing presses.  
 Masts and yards for boats, etc.  
 Nails, copper, or composition, for sheathing vessels and for nailing the boards of same.  
 Oakum (tow).



Old cordage.  
 Ore, mineral.  
 Old rags for manufacturing paper.  
 Old candles from ships.  
 Plows and cultivators and repairs.  
 Pitch.  
 Pipes (house).  
 Phosphorus, common, red, or amorphous.  
 Printing presses and accessories, excepting wooden ones.  
 Patent ballast for ships with pumps and accessories.  
 Paste, mechanical and chemical, for making paper.  
 Palm seed.  
 Petroleum, crude or in bulk.  
 Parts for machinery.  
 Plates, copper, brass, zinc, and composition, for ships' sheathing.  
 Plants, exotic, and their seed.  
 Plumbago.  
 Plow points.  
 Provisions, ship's.  
 Provisions from shipwrecks, when it does not exceed \$500.  
 Quicksilver.  
 Rye.  
 Raw material for manufacturing cordage and sackcloth, as manila, jute, or hemp.  
 Steel fasteners for wire fences or vineyards.  
 Speaking trumpets.  
 Sweet potatoes.  
 Staves, unfinished.  
 Scupper nails.  
 Shackles for anchors and chains.  
 Spun goods for looms of cotton, jute, hemp, "pita," linen, and those containing two or more of these materials.  
 Slate pencils.  
 Samples of merchandise, whose duties, without this exception, shall not exceed \$2.  
 Sand paper or cloth.  
 Special paper for printing and ribbons for telegraphs.  
 Special paper for ships' sheathing.  
 Slates, with or without frames, for schools.  
 Silver in bullion or old plate.  
 Saltpeter in bulk.  
 Sulphate of iron, commercial.  
 Tar, vegetable, creosote, unpure or carbolated.  
 Tin, in bar or sheets.  
 Thimbles or cringles of any material.  
 Tools and repairs for agricultural or mining purposes, for trades, artisans, and industries, excepting those with specific duties.  
 Tin sheets, common.  
 Water.  
 Wires of all classes, with or without covering of other material.  
 Wire cables.  
 Woods, fine, for cabinet workers.  
 Wood, fire.  
 Wood for staining, in their natural form, in splinters, sawdust, or pounded.  
 Waterproof cloth, with caoutchouc.  
 Wheat.  
 Zinc, in bars or leaves.  
 Effects for diplomatic agents and their secretaries accredited to the Government of Chile, when these effects come from the ports of departure for the use and consumption of said functionaries, to a quantity whose value shall not exceed \$20,000 national currency the first year and \$4,000 of the same currency in each of the following years; whenever the nations represented in this country observe the same reciprocity and when the ministers and agents do not engage in commerce.  
 Effects for the use and consumption of diplomatic agents and their secretaries, to a quantity whose value shall not exceed the amount of their salary, and always provided that these are imported within four months preceding or four months after their return to the Republic.

Effects that constitute exclusively armament for the Government, as cannons and carriages, torpedoes, rifles, sabers, axes, revolvers, projectiles and appurtenances, and repairs for the above articles and for the ships of the Navy, not including such effects as the State brings to transfer to other persons, nor any other class of objects that may be additional to armament, as tents, knapsacks, saddles, cavalry appendages, articles for military use, uniforms, etc. Baggage brought by their owners; this denomination comprehends only clothes, shoes, books, jewels, and toilet articles, everything for the use of the owner, in a quantity in proportion to its class and circumstance, excepting table service, furniture, although used, or textiles in whole pieces.

**ART. 8. Horned cattle:**

Females over 1 year old will pay during the year 1898 a specific duty of \$3 per head; during the year 1899, \$6 per head; during the year 1900, \$9 per head; during the year 1901 and following, \$12 per head.

Males over 1 year old shall likewise pay during the year 1898 \$4 per head; during the year 1899, \$8 per head; during the year 1900, \$12 per head; during the year 1901 and following, \$16 per head.

Calves, male or female, under 1 year old, are free of duty.

Sheep will pay, during the year 1898, 50 cents per head; during the year 1899, \$1 per head; during the year 1900, \$1.50 per head; during the year 1901 and following, \$2 per head.

Animals levied with this duty are free from mole toll, established by law October 16, 1868.

Chilean live stock exported and returning by the cordillera ports in the form and with the requisites which the President of the Republic shall determine in the regulations that he shall pronounce to that effect will be excepted from the above duty. Horned cattle, imported by sea from foreign ports, shall pay an additional charge of \$10 per head.

**ART. 9.** All productions and manufactures exported to foreign ports shall be free of duty.

**ART. 10.** Exceptions to the above are the following: First, saltpetre, which shall pay \$3.38 for each metric quintal in the form expressed in article 11 of this law; second, iodine, which shall pay \$1.27 per kilogram in the same form as saltpetre.

**ART. 11.** A part of the export duties established by the President of the Republic, sufficient to pay the ordinary expenses of the State in foreign countries, shall be paid in bills of exchange on London at 90 days' sight and at 18 pence to the dollar. The remainder shall be paid in national currency, with the necessary overcharge, on the commercial value of this to obtain 18 pence.

**ART. 12.** If the merchandise that this law levies with the duty of 60 per cent and 35 per cent, by reason of the material of which it is manufactured, as articles of tin plate, paper, cardboard, sole leather, etc., comes mixed with other material subject to a lower duty, 60 per cent and 35 per cent shall always be charged unless the inferior material exceeds 65 per cent of the value of the article, in which case this will be subject to the usual duty of 25 per cent.

**ART. 13.** Whenever this law levies an exceptional duty or fees from any merchandise by reason of the use for which it is designed; i. e., plush for men's hats, telegraphic apparatus, etc., it will be understood that it will not have the benefit of this exceptional duty or freedom from same, except in cases where, by its general structure and nature, it be exclusively applicable to the indicated use, otherwise it shall pay the usual duty of 25 per cent.

**ART. 14.** For effecting the charges of specific duties levied on wines and liquors in bottles, it will be understood that the duties refer to bottles of common size, which are those having a capacity of from 90 centiliters to 1 liter for bitters, gin, sweet liquors, and absinth, and from 70 to 75 centiliters for wines and other liquors. When these shall come in bottles exceeding the maximum, or under the minimum size fixed, the appraiser shall express this in the permit of the custom-house and the duties will be charged, increasing or diminishing them as the case may require.

**ART. 15.** The tariff reform effected with or in conformity with the ordinance of custom-houses shall be revised by a commission composed of the superintendent of custom-houses, who will preside, the administrator of custom-houses in Valparaiso, the appraiser-in-chief, a number of appraisers which the President of the Republic shall name, three merchants, and three "industriales" named by the same functionary, and one person named by each of the following societies: Fomento Fabril, National Agricultural, National Mining, and National Viticultural.

This commission will work according to the regulations dictated by the President of the Republic.

The President of the Republic is authorized to put in effect the valuation tariff

formed in December, 1895, while the reform is made in conformity to that established in the present article.

ART. 16. The deposit of merchandise in the custom-house storerooms will only hold good for the term of one year and can not be extended, modifying in this way articles 54, 55, and 56 in the ordinance of custom-houses.

ART. 17. Merchandise destined for private warehouses will be allowed the term of six months for deposit, which term can not be extended.

ART. 18. The charge for deposits in fiscal warehouses shall be 1 per cent of the value of the merchandise after deducting damage that shall be noticed in them at the end of storage.

ART. 19. The following are repealed: Articles 32, 33, 34, 39, 40, 41, 42, 43, 44, 45, and 65 of the ordinance of custom-houses of the 26th of December, 1872, the laws of the 12th of September, 1874, 18th of November of the same year, 6th of July, 1878, 13th of September of the same year, 2d of September, 1880, 1st of October of the same year, 22d of January, 1885, 29th of August of the same year, 27th of August, 1886, 31st of December, 1888, 30th of August, 1889, 19th of January, 1893, 30th of October of the same year, 10th of January, 1894, 28th of August of the same year, articles 1 and 2 of law No. 920, of the 23d of February, 1897, and all others and parts of others which treat of general dispositions affecting the payment of export and import duties.

ART. 20. The President of the Republic is authorized to carry into effect the present law since it was published in the *Diario Oficial*, to have the power to order a new valuation tariff and to invest as much as \$20,000 for new tariffs (books), samples, and other expenses.

And whereas having heard the Council of State, I have thought well to approve and sanction it; therefore, I order that it be published and carried into effect in all its parts as a law of the Republic, reckoning from the 1st of January, 1898.

SANTIAGO, December 23, 1896.

FEDERICO ERRAZURIZ.  
ELIAS FERNANDEZ A.

#### GENERAL RULES FOR USING THE VALUATION TARIFF.

1. The merchandise to which this tariff refers is the usual and current one. Those that are of an unusually inferior or superior quality or that come in holders of superior quality than those in common use will be valued in conformity with that prescribed by article 69 of the custom-house ordinance.

2. The capacity of common (usual) bottles of which the tariff refers to, are indicated in the following table:

Absinthe,	} from 75 to 100 centiliters.
Vermouth,	
Distilled liquors,	} from 60 to 75 centiliters.
Spirits of wine,	
Rum,	
Wines,	
Beer,	60 to 70 centiliters.
Gin,	60 to 75 centiliters.
Sweet liquors,	75 to 100 centiliters.

3. Whenever the valuation of any texture is made by the number of threads, these will be counted in a square of 6 millimeters each side, using the *cuentahilos* (thread counter).

4. When the length, width, or surface of any merchandise exceeds the maximum or is less than the minimum fixed by this tariff, the average between the two extremes will be taken as the base in order to value it, but if the merchandise has only the maximum fixed this will be taken as the base.

5. To all merchandise asked for in the invoice (*poliza*) with an unknown name, the appraiser will give the usual name corresponding to it, and if it has not got one, he will make known the nature of the article and for what used.

6. By *gross weight* is understood the weight of the package in the exact manner that it has been put up for transportation. Merchandise that is usually conveyed without packing (*embalaje*) in a heap or in bundles is included in this rule.

7. By *weight including wrappage* will be understood the weight of the merchandise with all paper, cardboard, or other packing which holds or is wrapped about it, excluding the barrel, kedge, wooden or tin boxes, with their wedges and cloth covering which has served as exterior casing for the transportation. When the weight

is to be taken including the wrappage, and the merchandise comes loose, in heaps or bundles, the net weight shall be increased *20 per cent*. The same increase will be made in the net weight of metal articles coming in cases or box cases (*cajas estuches*).

8. By *weight including vessel* (*envase*) will be understood the weight of the merchandise with the immediate vessel which contains it and is in contact with it, even when it has served for its transportation.

9. *Net weight* is always to be understood unless otherwise expressed.

10. The numbering of wires to which this tariff refers is the English gauge.

11. When any merchandise must be valued per gross weight and comes in a case with others of different values and duties, the weight of said merchandise with all its holders and interior packing shall be increased *25 per cent*; but if it comes loose, without holders or packing, the net weight shall be increased *30 per cent*, excluding in both cases the exterior casing to which rule 7 refers (*barrel, kedge, etc.*).

12. In the items arranged in groups the expressions "the above" or "as the above," that are used in some places refer to articles of the above items; this is indicated clearly by the context, order of position, and the value column, as can be seen, for example, in items 5, 7, 34, 36, etc.

13. The fractions of a cent that reach 50 centimes (or one-half cent) will be considered as whole cents; those not reaching this amount will not be considered.

14. The samples in this tariff represent the maximum of quality of the merchandise to which they refer. Consequently, in order that the merchandise valued correspond to one of the samples, it must not be of superior quality to it.

15. By hats without form and ornament will be understood those that have neither lining, ribbons, or borders, even when these are ironed.

16. It is the appraisers' duty to measure or weigh the merchandise which comes assorted in one case.

17. In cases where the official type of merchandise does not correspond to the classification made in the corresponding item of the tariff, the value will be fixed taking into consideration only this last item.

18. By *warp* is understood the conjunction of threads that form the longitude of a texture; and by *woof* the threads that pass through the warp transversely.

19. The fibers or materials of which the textures are formed will be considered of superior or inferior value according to the following order:

Silk,  
Wool or hair,  
Bleached linen,  
Crude linen,  
Cotton, ramie, and urtica,  
Hemp, jute, and other vegetable fibers.

20. When ordinary or common metal is named in the tariff it will be understood that it refers to any other metal except gold, silver, or platinum.

21. The surface of looking-glass plate or mirrors, whether quadrilateral or not, will be taken by multiplying the greatest length by the greatest width.

22. Double threads or pair of threads that form the warp, woof, or both at the same time, of some *oxfords* and *osnaburgs*, will be counted as if they were single.

23. The appraisers wherever possible shall proceed to rectify the weight, tally, or measure of other merchandise, with the object of assuring the exactness of operations.

*Extract from note of tariff commission (unofficial).*

The corrected duties set down in this report represent the private interpretations of the law made by the commission of appraisers appointed for this purpose, and for this reason they should not be considered officially unalterable. They simply represent the criterium of the appraisers' office.

Cipher (0) in the column of percentage in items 505, 3976, and others signifies that the compilation of the tariff is not in harmony with the law, and for this reason the corresponding ad valorem duty can not be fixed in a general way.

Letters "Fr." signifies free, "Sp.," specific duty, and "Wt.," weight.

Valparaiso, April, 1899.

(Not signed.)

*Tariff valuation of Chile, in effect January 1, 1896, as amended by act of December 23, 1897.*

No. of item.	Article.	Unit.	Valuation. <sup>1</sup>	Per cent.
69	Acetal	Kilogram.	\$4.00	25
70	Acetanilide, antifebrine, phenylacetanide.	do	4.00	25
	Acetate of—			
71	Alkaloids	do	72.00	25
72	Alumina	do	8.00	25
73	Ammonia, crystallized	do	3.00	5
74	Ammonia, liquid	do	.80	25
75	Baryta	do	4.00	25
76	Bismuth	do	28.00	25
77	Cadmium	do	28.00	25
78	Lime	do	2.00	25
79	Zinc	do	3.00	25
80	Cobalt, crystallized	do	28.00	25
81	Cobalt, liquid	do	14.00	25
82	Copper	do	1.30	25
83	Copper, crystallized, pure	do	3.00	25
84	Copper, ammoniated	do	9.00	25
85	Chromium	do	12.00	25
86	Strontium	do	8.00	25
87	Iron, liquid	do	1.30	25
88	Iron, ammoniated	do	.95	25
89	Lithia	do	28.00	25
90	Magnesia or manganese	do	6.00	25
91	Mercury	do	6.60	25
92	Morphine	do	72.00	25
93	Nickel, crystallized	do	12.00	25
94	Nickel, liquid	do	6.00	25
95	Silver	do	112.00	25
96	Lead (called sugar of lead), gross wt.	do	.40	25
97	Lead, crystallized, pure	do	.80	25
98.	Potash, crystallized, pure	do	2.40	25
99	Quinine	do	72.00	25
100	Soda	do	1.60	25
101	Uranium	do	40.00	25
102	Aconitine	do	72.00	25
104	Aloes	do	1.60	25
	Acids:			
105	Acetic, ordinary, gross wt	do	.40	25
106	Acetic, crystallizable	do	3.00	25
107	Camphoric	do	40.00	25
108	Arsenical	do	4.00	25
109	Arsenious	do	.64	25
110	Benzolic, or imitation	do	12.00	25
111	Boric, crystallized	do	1.30	25
112	Boric, fused, pure	do	6.00	25
113	Bromhydric	do	6.00	25
114	Butyric, concentrated	do	6.00	25
115	Butyric, crystallized	do	20.00	25
116	Carbolic or phenic, crystallized	do	1.60	25
117	Carbolic, liquid or in powder, including wrappage	do	.65	25
118	Citric	do	2.00	25
119	Cloracetic, including wrappage	do	3.20	25
120	Chrysophanic	do	14.00	25
121	Chromic, crystallized	do	8.00	25
122	Chromic, liquid	do	4.00	25
123	Fluorhydric, including wrappage	do	3.00	25
124	Formic	do	12.00	25
125	Phosphoric, anhydrous	do	22.00	25
126	Phosphoric, solid	do	6.00	25
127	Phosphoric, liquid	do	2.00	25
128	Gallic, crystallized	do	8.00	25
129	Hydrofluosillicic	do	2.00	25
130	Lactic	do	14.00	25
131	Malic	do	80.00	25
132	Molybdic	do	12.00	25
133	Muriatic, gross wt.	do	.20	25
	Nitric, gross wt—			
134	In clay vessels	do	.32	25
135	In glass vessels	do	.64	25
136	Oleic, impure, including wrappage	do	1.12	25
137	Oleic, pure	do	28.00	25
138	Osmic	do	72.00	25
139	Oxalic, pure	do	6.80	25
140	Oxalic, impure	do	.80	25
141	Picric, crystallized	do	4.00	25
142	Pyrogallic	do	32.00	25
143	Pyroligneous, crude, gross wt	do	.16	25
144	Prussic	do	8.00	25
145	Salicylic	do	8.00	25
146	Sillicic	do	3.00	25

<sup>1</sup> The Chilean dollar is valued at 36.5 cents U. S. currency.

*Tariff valuation of Chile, in effect January 1, 1896, etc.—Continued.*

No. of item.	Article.	Unit.	Valuation. <sup>1</sup>	Per cent.
<b>Acids—Continued.</b>				
148	Sulphuric, gross wt—			
149	In bottles or flasks .....	Kilogram	\$0.40	25
	In clay, iron, or glass vessels of greater capacity than the former lot .....	do	.16	25
150	Sulphurous .....	do	.24	25
147	Succinic .....	do	14.00	25
151	Tannic, pure .....	do	4.00	25
152	Tartaric .....	do	2.00	25
153	Thymic .....	do	16.00	25
154	Uric .....	do	56.00	25
155	Valerianic .....	do	28.00	25
156	Iodic .....	do	72.00	25
157	Not specially provided for .....	Appraiser		25
<b>Aconite, gross wt.:</b>				
163	In leaves or root .....	Kilogram	1.30	25
164	In powder .....	do	2.00	25
<b>Accordions, according to length:</b>				
165	Made of cardboard or ordinary wood, not exceeding 20 centimeters .....	Dozen	16.00	35
166	Not exceeding 30 centimeters .....	do	32.00	35
167	Over 30 centimeters .....	do	48.00	35
168	Cabinet wood, not exceeding 20 centimeters .....	do	32.00	35
169	Same, not exceeding 30 centimeters .....	do	64.00	35
170	Same, over 30 centimeters .....	do	96.00	35
171	Other kinds .....	Appraiser		35
<b>Annotto spice:</b>				
173	In paste or powder .....	Kilogram	3.00	25
174	Liquid, net wt .....	do	.64	25
196	Agaric spunk .....	do	2.00	25
<b>Absinthe:</b>				
230	In common bottles or flasks .....	Dozen	20.00	Sp.
231	In other vessels .....	Liter	2.00	Sp.
242	Alembics, or bronze or copper stills, with or without parts of other inferior metal, gross wt. ....	Kilogram	1.60	Fr.
260	Albumen .....	do	4.00	25
261	Albuminates, dry or liquid .....	do	8.00	25
<b>Albums, photograph, including wrappage:</b>				
262	With cardboard or paper covers .....	do	1.60	35
263	Of ordinary leather, or cotton cloth .....	do	2.40	35
264	Of paste, imitating wood, tortoise shell, or ivory .....	do	3.00	35
265	Of silk cloth, or mixed .....	do	4.00	35
266	Of Russia leather, or imitation .....	do	6.00	35
267	Of tortoise shell, pearl, or ivory .....	do	16.00	35
268	Like any of the former, with holders .....	Appraiser		35
269	Other kinds .....	do		35
270	Alkali, volatile or liquid ammonia, including wrappage .....	Kilogram	.56	25
271	Alkaloids not specified .....	do	72.00	25
<b>Alcohol:</b>				
278	Methylic and amylc, pure .....	do	3.00	Sp.
279	Absolute .....	do	4.00	Sp.
288	Aldehyde .....	do	6.00	25
<b>Alphabets and numbers, including wrappage:</b>				
284	Steel or iron, for making or engraving .....	do	2.00	25
285	Zinc, tin, brass, or copper, nickel plated or not, for marking .....	do	2.40	35
286	Paper, painted or not, varnished or bronzed .....	do	8.00	60
287	Paper, gilt or silvered .....	do	28.00	60
321	Aliments (infants' food) for infants, Liebig's, Savory & Moore, Nestle, and others similar, in tins or glass vessels, gross wt. ....	do	.80	25
322	Alizarine, in paste or dry, including wrappage .....	do	8.00	25
323	Almanacs, exfoliative, of paper, loose or on cardboard, including wrappage .....	do	2.00	60
<b>Almonds, bitter or sweet, gross wt.:</b>				
328	With shells .....	do	.65	35
329	Shelled .....	do	1.00	35
330	Comfits .....	do	1.30	60
346	Alone .....	do	16.00	25
347	Alpaca, wool, or other similar cloths of wool mixed with cotton or other vegetable fiber, plain, worked, twilled, sateen, or openwork .....	do	5.00	25
348	Alpist, gross wt .....	do	.20	60
<b>Althea, in leaves, flowers, or root, gross wt.:</b>				
352	Whole .....	do	1.30	25
353	Crushed or powdered .....	do	2.00	25
354	Alternative, Dr. Jayne's, including wrappage .....	do	1.60	25
356	Alum, or sulphate of alumina and potash, whole, gross wt. ....	do	.12	5
357	Other kinds not specified .....	do	.65	5
<b>Aluminum:</b>				
359	Metallic .....	do	40.00	25
360	Other kinds not specified, for medicinal purposes .....	do	6.00	25

<sup>1</sup> The Chilean dollar is valued at 36.5 cents U. S. currency.

*Tariff valuation of Chile, in effect January 1, 1896, etc.—Continued.*

No. of Item.	Article.	Unit.	Valuation. <sup>1</sup>	Per cent.
362	Amalgam for filling teeth, including paper wrappers.....	Kilogram.....	\$160.00	25
367	Amethysts, precious stone.....	Appraiser.....		5
368	Amber, yellow.....	Kilogram.....	1.60	25
369	Ambergris.....	Gram.....	3.00	25
370	Amianth, or asbestos, whole or in powder, gross wt.....	Kilogram.....	.14	5
371	Amydalina.....	do.....	72.00	25
372	Amyline.....	do.....	24.00	25
374	Ammonia, liquid or alkali, volatile, including wrappage.....	do.....	.56	25
376	Anachuita, gross wt.....	do.....	1.60	25
	Anchovies in clay, porcelain, tin, or glass vessels, gross wt.: In oil.....	do.....	.80	60
386	In water, dry, smoked, or salted.....	do.....	.66	60
387	Like the former in other wrappage.....	do.....	.40	60
388	Anchors and kedges, iron or steel.....	do.....	.24	Fr.
	Angelica, gross wt.: Root, whole.....	do.....	1.30	25
406	Root, crushed or powdered.....	do.....	2.00	25
407	Seed.....	do.....	1.30	25
408	Aniline and imitations, including wrappage.....	do.....	8.00	25
421	Animals (live stock), not specified.....	Appraiser.....		Sp. Fr.
	Anise: Common, gross wt.....	Kilogram.....	.65	60
423	Star, including wrappage.....	do.....	1.30	60
	Anisette, sweet liqueur: In common bottles or flasks.....	Dozen.....	32.00	Sp.
424	In other vessels.....	Liter.....	4.40	Sp.
446	Antifebrine.....	Kilogram.....	12.00	25
447	Antimoniate of potash.....	do.....	12.00	25
	Antimony: Diaphoretic.....	do.....	3.00	25
448	Metallic.....	do.....	1.00	25
460	Antipyrine.....	do.....	72.00	25
463	Apparatus to prepare gaseous drinks, called siphon bottles, made of glass, porcelain, or china, covered or not with wire or osier netting, gross wt.....	do.....	1.30	25
	Apparatus: Bending, for tinsmiths.....	Each.....	32.00	Fr.
464	Stretching (wire stretchers).....	do.....	20.00	Fr.
465	Telephone.....	do.....	40.00	Fr.
467	Telegraph (Morse).....	do.....	80.00	Fr.
468	For putting out fires.....	Appraiser.....		25 Fr.
469	Apiol.....	Kilogram.....	40.00	25
470	Apiole.....	do.....	72.00	25
471	Apomorphine.....	do.....	72.00	25
487	Areometers.....	Dozen.....	8.00	Fr.
501	Aristol.....	Kilogram.....	80.00	25
	Arnica, in leaves, flowers, or roots: Whole.....	do.....	1.30	25
519	Ground or powdered.....	do.....	2.00	25
520	Arnica, tincture of. (See Tinctures, not specified.)	do.....	.80	25
528	Arrowroot, gross wt.....	do.....	.80	25
	Arsenate— Of ammonia.....	do.....	6.60	25
531	Of antimony.....	do.....	12.00	25
532	Of barita.....	do.....	6.60	25
533	Of copper.....	do.....	6.00	25
534	Of iron.....	do.....	6.00	25
535	Of silver.....	do.....	80.00	25
536	Of potash, purified.....	do.....	2.00	25
537	Of potash or biarsenate of potash, for the arts.....	do.....	.56	25
538	Of quinine or other alkaloids.....	do.....	40.00	25
539	Of soda, purified.....	do.....	2.00	25
540	Of soda, ordinary.....	do.....	.56	25
541	Arsenic: Yellow, orpiment.....	do.....	.56	25
542	White.....	do.....	.64	25
543	Metallic.....	do.....	1.00	25
544	Red.....	do.....	.65	25
545	Arsenite— Of copper.....	do.....	4.00	25
546	Of iron.....	do.....	8.00	25
547	Of potash, purified.....	do.....	2.00	25
548	Of potash, ordinary.....	do.....	1.00	25
549	Of soda, purified.....	do.....	2.00	25
550	Of soda, ordinary.....	do.....	1.00	25
551	Asafetida, including wrappage: Whole.....	do.....	1.30	25
556	In powder.....	do.....	2.00	25

<sup>1</sup> The Chilean dollar is valued at 36.5 cents U. S. currency.

*Tariff valuation of Chile, in effect January 1, 1896, etc.—Continued.*

No. of item.	Article.	Unit.	Valuation. <sup>1</sup>	Per cent.
567	Asbestos or amianth, whole or in powder, gross wt .....	Kilogram	\$0.14	5
568	Asbestos or composition of asbestos and cement for covering boilers, gross wt. ....	do	.24	5
	Advertisements or manufacturers' catalogues, gross wt.:			
615	On cardboard or tin .....	do	.65	60
616	On paper, loose, or in pamphlets or books, bound or unbound. ....	do	1.30	60
617	Like Nos. 615 and 616, with colored prints .....	do	2.00	60
618	Like Nos. 615, 616, and 617, with ordinary frame, wooden or cardboard, which may be or not painted, varnished, or bronzed. ....	do	1.00	60
	Advertisements, tags, labels, or vignettes of paper for paper bags for tea, cigar boxes, or other uses, including wrappage:			
619	With or without glass as sample No. 6 .....	do	6.00	60
620	Gilt, bronzed, or silvered as sample No. 7 .....	do	12.00	60
	Adzes, iron or steel, gross wt.:			
662	Without handle .....	do	.56	Fr.
663	With handle .....	do	.65	Fr.
	Augers, all classes and sizes, for artisans, including wrappage:			
804	With handles .....	do	3.00	Fr.
805	Without handles .....	do	2.00	Fr.
893	Anvils, iron or steel .....	do	.40	Fr.
	Annotto:			
426	In paste or powder, including wrappage .....	do	3.00	25
427	Liquid or coloring for cheese or butter, gross wt. ....	do	.64	25
	Alcoholates:			
280	Raspberry, chartreuse, and other similar, including vessels. ....	do	6.00	25
281	Not specified .....	do	3.00	25
1600	Ashes, soda or carbonate of soda, calcined, gross wt. ....	do	6.00	60
2126	Account blanks, loose or in pads .....	do	3.20	60
	Axles, iron or steel, for cars or carriages, with or without thimbles, gross wt.:			
2332	Without nuts .....	do	.40	15
2333	With nuts of ordinary metal .....	do	.65	15
2334	With nuts, nickel or silver plated .....	do	.80	15
2335	Axles, iron or steel, for locomotives, tenders, or railway cars, gross wt. ....	do	.40	Fr.
2336	Axles, iron or steel, for saws, grindstones, or machines, gross wt. ....	do	.56	Fr.
361	Alumnol .....	do	6.00	25
373	Amylene, hydrate .....	do	20.00	25
557	Asaprol .....	do	28.00	25
1827	Axle bearings, iron or steel, for railways, gross wt .....	do	.32	5
3494	Apples, dry, gross wt. ....	do	.40	Fr.
3665	Ammunition cases for hunters, leather, with or without parts of ordinary metal, including wrappage. ....	do	10.00	35
	Awnings. (See tents.)			
	Accessories, iron or steel, gross wt.:			
5241	For grindstones .....	do	.56	Fr.
5242	For saws .....	do	.56	Fr.
103	Acetophenon, hypnone .....	do	40.00	25
197	Agaricine .....	do	72.00	25
198	Agathin .....	do	72.00	25
	Awls, for artisans, gross wt.:			
4346	Without handle .....	do	6.00	Fr.
4347	With handle .....	do	1.60	Fr.
5383	Anvils, of iron or steel, for artisans .....	do	.82	Fr.
	Beads, bugle, seed, glass beads, etc., gross wt., including wrappage, as follows:			
1	Crystal or glass .....	do	2.20	25
2	Ordinary metal, without silvering or gilt .....	do	7.00	25
29	Buttons, shoe, iron or steel, with handle of same material or wood, including wrappage. ....	do	1.30	25
193	Bran, gross wt. ....	do	.06	25
	Bougies (surgical), including wrappage:			
305	Rubber .....	do	16.00	Fr.
306	Ordinary metal, without silvering or nickel plating .....	do	12.00	Fr.
307	Of solid silver .....	do	200.00	Fr.
	Bitters (stomach liquid), gross wt.:			
364	In glass, clay, or porcelain vessels .....	do	.80	Sp.
365	In other vessels .....	do	1.00	Sp.
	Bows, for bass viol or violoncello:			
478	With or without trimmings of ordinary metal, ordinary or fair quality. ....	Dozen	24.00	25
479	Extra quality .....	do	48.00	25
490	With gold, silver, or platinum trimmings .....	Appraiser		25

<sup>1</sup> The Chilean dollar is valued at 36.5 cents U. S. currency.



*Tariff valuation of Chile, in effect January 1, 1896, etc.—Continued.*

No. of item.	Article.	Unit.	Valuation. <sup>1</sup>	Per cent.
481	Bows, for violins:			
	With or without trimmings of ordinary metal, ordinary or fair quality.	Dozen	\$8.00	25
482	Extra quality.	do	16.00	25
483	With gold, silver, or platinum trimmings.	Appraiser		25
	Bluing, for laundries, gross wt.:			
667	Prussian, ordinary, sample No. 13.	Kilogram	.10	25
668	Better quality, and ultramarine, in powder or small balls.	do	.40	25
669	Prussian or ultramarine, extra quality, including wrappage.	do	6.60	25
692	Baso, rotary or piston valves.	Each	40.00	35
	Balances (scales):			
	With pendulum, for chemists, in marble, wood, or metal cases or wood incased in marble, with scoops—			
693	For weighing under 5 kilograms.	do	20.00	25
694	For weighing under 10 kilograms.	do	32.00	25
695	For weighing under 25 kilograms.	do	56.00	25
696	For weighing under 50 kilograms.	do	94.00	25
697	With column, made of marble, metal, crystal, or porcelain, for chemists.	do	65.00	25
698	As the above, accurate, for chemical experiments or assays.	Appraiser		5
699	For weighing gold, in wooden cases, the scoops of which are from 7 to 15 centimeters in diameter.	Each	8.00	25
	Hanging, ordinary, with iron bar, gross wt.:			
700	With tin scoops.	Kilogram	1.30	25
701	With copper or brass scoops.	do	2.00	25
	Hanging, with springs, including wrappage:			
702	Brass or copper, with tin scoop.	do	3.20	25
703	The above with brass or copper scoop.	do	4.60	25
704	Iron or steel, with tin scoops.	do	2.00	25
705	The above with copper or brass scoops.	do	3.20	25
	Hanging, clock faced, with or without parts of ordinary metal, including wrappage:			
706	Brass or copper.	do	5.00	25
707	Iron or steel.	do	3.00	25
708	For counters, mounted upon an iron apparatus.	do	1.30	25
709	Counter, with or without steelyard, with 1 scoop, gross wt.	do	.56	25
710	With platform, called Union, gross wt.	do	.80	25
711	Platform, without distinction of class.	do	.56	25
712	Old-fashioned pillar scales (pilon), gross wt.	do	.40	25
713	Buckets, gross wt., as follows:			
	Iron or steel, to carry the ore from mines, (Kibbles).	do	.40	15
714	Zinc or tin, with or without earthenware or porcelain, painted or not, enameled or bronzed, with or without parts of other material.	do	.94	35
715	Of galvanized or tinned iron.	do	.30	25
716	Of white wood, with wooden or metal hoops, with or without paint or varnish.	do	.40	35
717	Like the above, of oak.	do	.56	35
718	Cardboard or papier-maché.	do	1.00	25
719	Rubber or gutta-percha, including wrappage.	do	8.00	25
	Balsam, including the vessel, as follows:			
733	Canada.	do	4.80	25
734	Copaiba.	do	3.20	25
735	Mecca (balm of Gilead).	do	14.00	25
736	Peru.	do	12.00	25
737	Tolu.	do	4.00	25
738	Tranquil.	do	3.20	25
739	Other varieties.	do	6.00	25
740	Benches, carpenters', white wood, gross wt.	do	.56	Fr.
	Bands:			
	Abdominal belts, with or without elastic with or without parts of other material, including wrappage—			
741	Cotton, or mixed with other vegetable fiber.	do	.16	25
742	Linen.	do	20.00	25
743	Wool, or mixed with other material except silk.	do	22.00	25
744	Silk, or mixed with other material.	do	56.00	25
745	Rubber (abdominal).	do	20.00	25
746	Rubber, for holding paper, with or without parts of other material, including wrappage.	do	12.00	25
763	Bandoline, for the hair (perfumery), including wrappage.	do	.94	60
	Bandores (spring musical instruments):			
766	Up to fair quality.	Each	12.00	35
767	Better quality than the above.	do	20.00	35
	Baths:			
772	Shower, tin or zinc, with or without paint, galvanized or tinned iron, composed of several parts, gross wt.	Kilogram	1.60	60
773	Tubs, tin or zinc, with or without paint, galvanized or tinned iron, gross wt.	do	.94	35
774	Marble, gross wt.	do	.14	33

<sup>1</sup> The Chilean dollar is valued at 36.5 cents U. S. currency.

## Tariff valuation of Chile, in effect January 1, 1896, etc.—Continued.

No. of item.	Article.	Unit.	Valuation. <sup>1</sup>	Per cent.
	Baré, gross wt., as follows:			
787	Of wool and cotton .....	Kilogram	\$6.60	25
788	Of wool .....	do	8.80	25
789	Of wool and silk .....	do	20.00	35
790	Baryta:			
	Pure, or oxide of barium .....	do	3.20	25
	Hydrated or sulphate of baryta—			
791	Ordinary, for industries, gross wt .....	do	.12	25
792	Purified, net wt .....	do	1.60	25
799	Barometer (instruments for physics) .....	Appraiser		Fr.
800	Barometer ornaments for placing on tables or for hanging .....	do		85
	Bars or cylinders for making bolts, gross wt.:			
801	Of brass or copper .....	Kilogram	1.00	5
802	Composition .....	do	.94	5
803	Iron or steel, gross wt. ....	do	.12	Fr.
	Barrels, quarter casks, casks, etc., set up or otherwise, with or without headings or coverings, gross wt.:			
807	New .....	do	.56	25
808	Used .....	do	.24	25
845	Beaters of wire, with or without tinning or galvanizing, with or without handle of wood or other material, including wrappage.	do	3.00	25
	Batiste, cotton linen (olan de algodón), which exceeds 40 threads of woof and warp:			
846	White .....	do	3.00	25
847	Painted or dyed .....	do	4.80	25
848	Linen, plain, white .....	do	7.20	35
849	Painted or dyed .....	do	8.80	35
850	As the two former items, with cotton or other vegetable fiber.	do	6.00	35
	Bombazine, woollen:			
862	Lancashire balze, of a hundred threads or two piles, gross wt. ....	do	3.60	25
863	With cotton mixture, gross wt. ....	do	2.80	25
	Beatilla, diaphanous cotton cloth, with or without satin stripes:			
864	White .....	do	3.20	25
865	Painted or dyed .....	do	4.80	25
867	Benzine, including vessel .....	do	4.80	5 25
	Benzoate:			
869	Of caffeine, cocaine, or other alkaloids .....	do	40.00	25
870	Other kinds .....	do	16.00	25
871	Benzo-naphthol .....	do	12.00	25
	Bit stocks, with or without bits, including wrappage:			
873	White wood .....	do	1.00	Fr.
874	Boxwood, walnut, and other similar woods .....	do	1.60	Fr.
	Bitumen (shoe blacking), gross wt.:			
878	In paste, in tin or wooden boxes .....	do	.40	35
879	Liquid, in clay bottles .....	do	.24	35
880	Liquid, to give patent-leather shine to shoes .....	do	.80	35
881	Bitumen or cream, white or colored, to shine shoes .....	do	2.00	35
882	Bitumen or copper or bronze water for carriages and harness, gross wt. ....	do	.32	25
883	Bicarbonate of potash .....	do	1.00	25
884	Bicarbonate of soda, gross wt. ....	do	.24	25
885	Bicycles .....	Appraiser		60
	Bicloride of mercury. (See Corrosive sublimate.)			
886	Bichromate of ammonia .....	Kilogram	3.20	5
887	Bichromate of red potash .....	do	.94	Fr.
888	Bichromate of soda .....	do	.80	25
889	Boat hooks, iron or steel, without handle, with or without galvanizing or tinning, gross wt. ....	do	.40	15
	Bidets, with or without bowl, as follows:			
890	White wood .....	Each	6.60	60
891	Mahogany, walnut and other similar woods .....	do	14.00	60
892	Tin, with or without parts of iron, gross wt .....	Kilogram	1.00	60
896	Billiard tables, with or without accessories, not more than 4 balls, 12 cues, 1 cue rack, 1 rule for the game, 1 brush, 1 basket with small wooden balls and pins, 1 long cue, 1 cue rest, 1 marker, with slate and stone, gross wt. ....	do	.90	35
897	As the above, without slate or stone .....	do	1.40	35
	Butts, hooks, and hinges, gross wt., as follows:			
899	Iron or steel, with or without galvanizing or tinning .....	do	.40	25
900	Nickel plated .....	do	.80	25
901	Painted or galvanized, with brass or copper .....	do	.56	25
902	Brass or copper .....	do	1.60	25
903	Like the above, nickel plated .....	do	2.40	25
904	Bismuth, metallic, and its preparation not specified .....	do	14.00	25
905	Bisulphate of potash .....	do	.65	25
906	Bisulphate of quinine .....	do	40.00	25
907	Bisulphate of soda (sosa) .....	do	1.60	5
908	Bisulphite of lime, solid or liquid, gross wt. ....	do	.40	25
909	Bisulphite of soda (sosa) .....	do	.80	25

<sup>1</sup> The Chilean dollar is valued at 36.5 cents U. S. currency.

*Tariff valuation of Chile, in effect January 1, 1896, etc.—Continued.*

No. of Item.	Article.	Unit.	Valuation. <sup>1</sup>	Per cent.
	<b>Biscuits or crackers:</b>			
2780	Not sweet, and without butter.....	Kilogram.....	\$0.32	60
2781	Sweet and with butter.....	do.....	1.30	60
	<b>Brandles:</b>			
208	In common bottles or flasks.....	Dozen.....	20.00	Sp.
204	In other vessels containing more than 5 per cent of sweet, to be valued as sweet liquors.	Liter.....	2.00	Sp.
	<b>Blouses, or men's coats, as follows:</b>			
	<b>Cassimere, cloth, or other similar goods—</b>			
913	Ordinary quality.....	Each.....	9.40	60
914	Fair quality.....	do.....	16.00	60
915	Extra quality.....	do.....	32.00	60
	<b>Cassimere, woolen goods mixed with cotton—</b>			
916	Ordinary quality.....	do.....	5.00	60
917	Fair quality.....	do.....	8.00	60
918	Extra quality.....	do.....	16.00	60
	<b>Duck or linen drill, or mixed with other vegetable fiber—</b>			
919	Ordinary quality.....	do.....	3.00	60
920	Fair quality.....	do.....	4.00	60
921	Extra quality.....	do.....	8.00	60
	<b>Duck or drill or other cotton goods—</b>			
922	Ordinary or fair quality.....	do.....	2.00	60
923	Extra quality.....	do.....	4.00	60
	<b>Woolen or cotton alpaca—</b>			
924	Ordinary quality.....	do.....	3.00	60
925	Fair quality.....	do.....	4.00	60
926	Extra quality.....	do.....	8.00	60
	<b>Blouses, or boys' coats, which do not exceed 35 centimeters in width in the back, as follows:</b>			
	<b>Cassimere, or other similar woolen goods—</b>			
927	Ordinary quality.....	do.....	6.60	60
928	Fair quality.....	do.....	12.00	60
929	Extra quality.....	do.....	20.00	60
	<b>Cassimere, or other similar woolen goods mixed with cotton—</b>			
930	Ordinary quality.....	do.....	4.00	60
931	Fair quality.....	do.....	6.60	60
932	Extra quality.....	do.....	14.00	60
	<b>Duck or linen drill or mixed with other vegetable fiber—</b>			
933	Ordinary quality.....	do.....	2.00	60
934	Fair quality.....	do.....	3.00	60
935	Extra quality.....	do.....	6.00	60
	<b>Duck or drill or other cotton goods—</b>			
936	Ordinary or fair quality.....	do.....	1.60	60
937	Extra quality.....	do.....	3.20	60
	<b>Woolen or cotton alpaca—</b>			
938	Ordinary quality.....	do.....	2.00	60
939	Fair quality.....	do.....	3.00	60
940	Extra quality.....	do.....	6.00	60
941	Unbleached silk, for men or boys.....	Kilogram.....	45.00	60
947	Bugles, speaking trumpets.....	Appraiser.....		Fr.
949	Bole, Armenian.....	Kilogram.....	.40	25
954	Bole, Armenian, Dr. Albert's, including wrappage.....	do.....	24.00	25
950	Balls, ivory or imitation, for billiards.....	do.....	50.00	35
951	Balls, of Mars (Marte), Molsheim, or Nancy (tartrate of potash and iron).....	do.....	1.60	35
	<b>Bags for putting up tea, etc., including wrappage:</b>			
955	Paper or cardboard, with or without printing.....	do.....	.65	60
956	As the above, with imitation of silvering or gilt, ordinary.....	do.....	1.60	60
957	Of paper called parchment.....	do.....	1.20	60
	<b>Borate of—</b>			
981	Ammonia.....	do.....	8.00	25
982	Baryta.....	do.....	12.00	25
983	Lime.....	do.....	6.00	25
984	Copper.....	do.....	12.00	25
985	Cocaine or other alkaloids.....	do.....	72.00	25
986	Manganese.....	do.....	1.00	25
987	Silver.....	do.....	200.00	25
988	Lead.....	do.....	12.00	25
989	Potash.....	do.....	4.00	25
990	Soda, refined, pure, fused.....	do.....	4.00	25
	<b>Borax or borate of soda, ordinary, gross wt.:</b>			
991	Whole.....	do.....	.56	25
992	In powder.....	do.....	.65	25
993	Fused.....	do.....	4.00	25
994	Borocitrate of magnesia.....	do.....	3.20	25
	<b>Boots:</b>			
	<b>Calfskin or patent leather—</b>			
	Whose legs do not exceed 45 centimeters in height, for men—			
995	Ordinary or fair quality.....	Dozen.....	160.00	60
996	Extra quality.....	do.....	320.00	60
	Whose legs exceed 45 centimeters in height—			
997	Ordinary or fair quality.....	do.....	320.00	60
998	Extra quality.....	do.....	640.00	60

<sup>1</sup> The Chilean dollar is valued at 36.5 cents U. S. currency.

## Tariff valuation of Chile, in effect January 1, 1896, etc.—Continued.

No. of item.	Article.	Unit.	Valuation. <sup>1</sup>	Per cent.
	<b>Boots—Continued.</b>			
	Half boots and shoes for women, which exceed 22 centimeters in length, measured on the sole—			
999	Silk, with or without mixture of cotton—	Dozen	\$112.00	60
1000	Ordinary or fair quality	do	160.00	60
	Extra quality			
1001	Leather, leather and cloth, and those of any other material, except silk—			
1002	Ordinary or fair quality	do	56.00	60
	Extra quality	do	100.00	60
	Half boots and children's shoes, over 15 and less than 22 centimeters in length, measured on the sole—			
1003	Silk, with or without mixture of cotton—	do	65.00	60
1004	Ordinary or fair quality	do	112.00	60
	Extra quality			
1005	Leather, leather, with cloth and those of any other material except silk—			
1006	Ordinary or fair quality	do	32.00	60
	Extra quality	do	65.00	60
	Half boots and shoes for children, which do not exceed 15 centimeters in length, measured on the sole—			
1007	Silk, with or without cotton mixture—	do	40.00	35
1008	Ordinary or fair quality	do	80.00	35
	Extra quality			
1009	Leather, leather with cloth, and those of any other material except silk—			
1010	Ordinary or fair quality	do	18.00	25
	Extra quality	do	32.00	25
1011	Gaiters without sole, including wrappage—			
1012	Buckskin or chamols skin or imitation	do	8.00	35
1013	Patent leather	do	8.50	35
1014	Pigskin or imitation	do	7.20	35
1015	Calfskin	do	7.20	35
1016	Canvas, with or without parts of leather.	do	4.00	35
1017	Rubber or waterproof goods	do	6.00	35
1018	Cloth or other woolen goods or with mixture	do	9.00	35
1019	Cotton, hemp stuff, or gunny cloth	do	3.00	35
1020	Linen, or mixed with other vegetable fiber	do	4.00	35
	Woolen texture, with or without parts of leather	do	10.00	35
	<b>Bottles:</b>			
	For liquors or other drinks, gross wt.—			
1021	Clay	do	.12	15
1022	Glass	do	.12	15
1023	Glass with glass stopper, crockery or porcelain, and wire.	do	.24	15
1024	Clay, for water, with or without salver and tumblers, gross wt.	do	.32	25
	Crystal or glass, gross wt., as follows:			
1025	Of common glass, called Bohemian, as sample No. 17	do	.24	25
1026	White or colored molded glass, with or without engraving or gilt, sample No. 18.	do	.40	25
1027	Glass, or cut crystal, or plain, called half crystal, sample No. 19.	do	.65	25
1028	Better quality than the above, sample No. 20	do	.94	25
1029	Extra quality	do	2.00	35
1030	Boats, put together or in pieces.	Appraiser		15
	<b>Buttons:</b>			
	Without shanks, including wrappage, as follows—			
1039	Crockery, porcelain, or glass, for shirts, towels, or drawers.	Kilogram	.70	35
1040	Crockery, porcelain, or glass, for shoes, vests, frock coats, or ornaments for dress.	do	2.20	35
1041	Cardboard or papier-maché, whalebone, gutta-percha, horn, bone, terra cotta, or metal, for trousers, drawers, frock coats, or vests, or for dresses.	do	2.60	25
1042	Palm nut, varnished wood, for vests, frock coats, or dress ornaments.	do	5.00	25
1043	Knitted or covered with cloth, for suits or dresses	do	5.20	35
1044	Ivory or pearl	do	12.00	25
1045	Whitewood (button molds)	do	1.40	25
1046	Covered with cotton or linen cloth, for shirts and drawers.	do	8.80	25
1047	Covered with leather, for furniture	do	3.60	35
	With shanks, including wrappage, as follows—			
1048	Crockery, porcelain, or glass, for shoes, vests, frock coats, or ornaments for dresses.	do	2.20	35
1049	Palm nut or varnished wood, for vests, frock coats, and dress ornaments.	do	5.00	25
1050	Ivory or pearl	do	12.00	25
1051	Papier-maché or composition, and iron or steel, burnished, for shoes.	do	2.40	25
1052	Steel, burnished iron, tinned iron or brass, bone, horn, or metal, for dress ornaments.	do	5.00	25
1053	White or yellow metal (military)	do	6.00	25
1054	The above with silvering or gilt	do	18.00	35

<sup>1</sup> The Chilean dollar is valued at 36.5 cents U. S. currency.

*Tariff valuation of Chile, in effect January 1, 1896, etc.—Continued.*

No. of Item.	Article.	Unit.	Valuation. <sup>1</sup>	Per cent.
	Buttons—Continued.			
1065	Cuff, studs, collar buttons, including wrappage—			
	Crockery, porcelain, or glass, with or without parts of ordinary metal.	Kilogram...	\$3.00	35
1056	Iron or steel .....	do .....	3.20	25
1057	Rubber, palm nut, horn, bone, or ordinary metal not specified, with or without silvering or gilt, and with or without parts of either material.	do .....	10.00	25
1058	(Studs) Ivory or pearl, with or without parts of ordinary metal.	do .....	16.00	25
1059	For electric bells, including wrappage .....	do .....	6.50	25
1060	Buoys, iron, with chain and apparatus for mooring .....	Appraiser .....		35
	Brandy:			
1065	In flasks or common bottles .....	Dozen .....	20.00	Sp.
1066	In other vessels .....	Liter .....	2.00	Sp.
	Braseros (a kind of brazier), gross wt., as follows:			
1067	Bronze or copper .....	Kilogram...	1.60	25
1068	Cast iron .....	do .....	1.20	25
1069	Wrought iron or steel .....	do .....	.56	25
	Bretagne, Holland, and Irish linen, plain:			
1072	White .....	do .....	7.20	35
1073	Painted or dyed .....	do .....	8.80	35
1074	White, painted or dyed, with mixture of other vegetable fiber.	do .....	6.00	35
1076	Brilliantine for the hair (perfumery), including wrappage .....	do .....	3.20	60
	Brocades, net wt., as follows:			
1087	Silk with silver threads, with or without gilt .....	do .....	180.00	35
1088	Silk with threads of ordinary metal, with silvering or gilt .....	do .....	56.00	35
1089	Silk .....	do .....	56.00	35
1090	Silk with mixture of other vegetable fiber .....	do .....	24.00	35
	Broaches, iron or steel, gross wt:			
1091	For locksmith .....	do .....	.56	Fr.
1092	For shoemakers (nails) .....	do .....	.56	25
1098	Brocatelle silk .....	do .....	56.00	35
1094	Brocatelle silk with mixture of any vegetable fiber .....	do .....	24.00	35
	Brushes, including wrappage, as follows:			
1095	Shaving .....	do .....	8.00	25
1096	For letterpresses .....	do .....	9.00	25
1097	For artisans .....	do .....	4.00	Fr.
1098	Tar .....	do .....	2.00	Fr.
1106	Bromine .....	do .....	6.00	25
1107	Bromoform .....	do .....	16.00	25
1108	Bromopirine .....	do .....	24.00	25
	Bromide of—			
1109	Bismuth .....	do .....	24.00	25
1110	Cadmium .....	do .....	14.00	25
1111	Lithium .....	do .....	20.00	25
1112	Mercury .....	do .....	20.00	25
1113	Silver .....	do .....	80.00	25
1114	Quinine, or other alkaloids .....	do .....	40.00	25
1115	Other classes not specified .....	do .....	8.00	25
	Bronze, including wrappage, as follows:			
1116	In powder (purpurine) .....	do .....	4.00	25
1117	Liquid, or bronzing preparation .....	do .....	6.00	25
1118	Manufactured into articles not specified, with or without parts of other materials.	do .....	3.00	25
1119	As the above, nickel plated .....	do .....	4.00	25
1120	As the above, gilt or silvered .....	do .....	6.00	35
1121	Brass, in sheets, gross wt .....	do .....	.80	Fr.
1122	Brucine .....	do .....	72.00	25
1127	Bougies, Reynolds's, including wrappage .....	do .....	16.00	25
	Boxes:			
	Musical, with metal cylinder, per centimeter in length, as follows:			
1179	Up to 8 centimeters .....	Dozen .....	16.00	35
1180	Up to 12 centimeters .....	do .....	32.00	35
1181	Up to 15 centimeters .....	do .....	65.00	35
1182	Up to 20 centimeters .....	do .....	128.00	35
1183	Up to 30 centimeters .....	Each .....	16.00	35
1184	Up to 40 centimeters .....	do .....	32.00	35
1185	Up to 50 centimeters .....	do .....	56.00	35
1186	Up to 60 centimeters .....	do .....	104.00	35
1187	Over 60 centimeters and those with figures or moving objects.	Appraiser .....		35
1189	Cardboard or wooden, for violin or guitar .....	Each .....	3.00	25
1190	As the above, for violoncello .....	do .....	14.00	25
	Hat boxes or cases, as follows:			
1191	Cardboard .....	Dozen .....	8.00	60
1192	Cardboard, covered with goatskin or cloth .....	do .....	40.00	35
1193	Cow skin, horse skin, pigskin, sole leather or imitation.	do .....	96.00	35

<sup>1</sup> The Chilean dollar is valued at 36.5 cents U. S. currency.

## Tariff valuation of Chile, in effect January 1, 1896, etc.—Continued.

No. of item.	Article.	Unit.	Valuation. <sup>1</sup>	Per cent.
	Boxes, gross wt., as follows:			
1194	Tin, put up or in pieces, painted or not, enameled or bronzed..	Kilogram...	\$0.94	60
1195	Cardboard .....	do .....	1.60	25
1196	Cardboard, bronzed, gilt, or silvered .....	do .....	4.00	60
1197	Whitewood, turned, for druggists .....	do .....	.56	20
1198	Of shavings, for druggists .....	do .....	1.00	25
1199	Wood, put up or in pieces, for cigars .....	do .....	.56	65
1200	Iron or steel (cash box) .....	do .....	.65	35
1201	Iron or steel, small .....	do .....	1.00	35
1202	Tool, with tools, for artisans .....	do .....	1.00	Fr.
	Boxes, wt., including wrappage, as follows:			
	Cardboard, wood, zinc, or papier-maché, with or without powder puffs, for toilet use:			
1203	Up to fair quality .....	do .....	2.40	35
1204	Extra quality .....	Appraiser .....		35
	Crockery, glass, or crystal, with or without powder puffs, for toilet use:			
1205	Up to fair quality .....	Kilogram...	3.20	35
1206	Extra quality .....	Appraiser .....		35
1207	Chinese wood (sandal), with or without varnish, japan, or gilt, for tea .....	Kilogram...	2.40	25
1208	Chinese wood, papier-maché, with or without varnish, japan, or gilt, for shawls (mantos) or other uses .....	do .....	2.00	25
1209	Boxes, of whitewood, put up or in pieces, for the transportation of liquor or other uses, gross wt. ....	do .....	.12	60
1246	Boilers, steam generators, gross wt. ....	do .....	.65	15
	Bells, gross wt., as follows:			
1334	Cast iron .....	do .....	.32	25
1335	Wrought iron or steel .....	do .....	.56	25
1336	Bronze, copper, or composition, small, or gongs .....	do .....	1.60	25
1337	Electric, for telephones .....	Appraiser .....		Fr.
1338	Electric call bells .....	do .....	.25	25
1339	Mule, iron, or steel, gross wt. ....	Kilogram...	.56	25
1340	As the above, bronze, copper, or composition, gross wt. ....	do .....	1.60	25
1341	Ordinary metal, with or without nickel plating or silvering, for table use, including wrappage. ....	do .....	3.20	35
1342	As the above, called table gongs, for writing desks or tables, including wrappage. ....	do .....	6.00	25
1343	Ordinary metal, with spring, for houses, with or without accessories, including wrappage. ....	do .....	3.00	25
	Baskets, gross wt., as follows:			
1344	Rush or osier, for clothing .....	do .....	1.20	60
1345	Osier, straw, rush, cane, or others similar, without ornament or lining, for students or other uses .....	do .....	3.00	60
1346	As the two above, with lining of cotton, wool, or tin .....	do .....	3.20	60
1347	(Small) of wire, with or without parts of crockery, porcelain, glass, or crystal, including wrappage. ....	do .....	2.00	25
	(Small) other classes: Shall be valued the same as sugar bowls in its corresponding class.			
	Barrows, wheel, for laborers:			
1516	Iron, with 1 wheel and dish of the same metal .....	Each .....	16.00	60
1517	Iron, with 2 wheels and without dish .....	do .....	12.00	60
1518	Wooden, with 1 wheel .....	do .....	8.00	60
	Barrows, trucks for transporting heavy or bulky articles, gross wt.:			
1519	Wooden, with 2 wheels and handles .....	Kilogram...	.56	60
1520	With 4 or 6 wheels, without handles, called "zorras" (push barrows) .....	do .....	.80	60
	Bombillas (tube with perforated bulb-shaped end), for drinking mate (Paraguay tea), including wrappage:			
972	Tin .....	do .....	1.60	60
973	Bronze or composition, silvered .....	do .....	6.60	35
974	White metal, silvered .....	do .....	16.00	35
	Bobèches for pianos, including wrappage:			
1365	Bronze or copper .....	do .....	6.00	25
1386	As the above, nickel plated .....	do .....	8.00	25
1387	As the above, silvered .....	do .....	12.00	35
	Bugles (braid stuffs) including paper wrappage:			
1409	Silver, with or without gilt .....	do .....	200.00	15
1410	Bronze or copper, with gilt or silvering .....	do .....	20.00	35
	Bedsteads and cots or cradles, gross wt., in boxes as follows:			
1577	Iron, with or without knobs or with 1 or 2 bronze rods .....	do .....	.24	60
1578	Iron, with bronze parts or ornaments .....	do .....	.40	60
1579	Iron, with head or foot of bronze .....	do .....	.65	60
1580	Bronze, with or without parts of iron .....	do .....	1.00	60
1581	As the above, nickel plated (shall be valued with a surcharge of 50 per cent in its corresponding class.)	Appraiser .....		60

<sup>1</sup> The Chilean dollar is valued at 36.5 cents U. S. currency.

*Tariff valuation of Chile, in effect January 1, 1896, etc.—Continued.*

No. of item.	Article.	Unit.	Valuation. <sup>1</sup>	Per cent.
1582	Bedsteads and cots or cradles, as the former lots, otherwise than in boxes, which may have different values and form the contents of a single case, which may be incomplete, or which being complete part of its pieces come in boxes and part in bales: Shall be valued in its corresponding class with a surcharge on the net wt. of 60 per cent.			
	Bedsteads, wooden, per centimeter in width, measured at the head, as follows:			
1588	Ordinary American oak or walnut, up to 115 centimeters.....	Each.....	\$64.00	60
1584	The above with incrustations or carving .....	do.....	100.00	60
1585	Over 115 centimeters in width .....	do.....	94.00	60
1586	The above with incrustations or carving .....	do.....	130.00	60
1587	Mahogany, cedar, jacaranda, common or fine walnut, rose-wood, sandal or other similar woods, solid or veneered, up to 115 centimeters in width.....	do.....	94.00	60
1588	The above with incrustations or carving .....	do.....	188.00	60
1589	Over 115 centimeters in width .....	do.....	130.00	60
1590	The above with incrustations or carving .....	do.....	260.00	60
	Barley, gross wt., as follows:			
1593	Common.....	Kilogram.....	.12	Sp.
1594	Pearl.....	do.....	.24	25
	Brushes, for personal use, for the table, clothes, hair, and hats:			
1602	Ordinary quality.....	Dozen.....	6.00	60
1603	Fair quality.....	do.....	10.00	60
1604	Extra quality.....	do.....	20.00	60
1605	The above with pearl or tortoise-shell backs.....	Appraiser.....		60
	Brushes, including wrappage, as follows:			
1606	Tooth or nail.....	Kilogram.....	10.00	35
1607	Shoe.....	do.....	1.60	60
1608	For jewelry.....	do.....	8.00	60
1609	For cleaning floors, doors, or windows, vegetable fiber.....	do.....	.94	60
1610	The above of bristle, horsehair, or mixed with vegetable fiber.....	do.....	1.60	60
1611	Iron wire, horsehair, bristle, or vegetable fiber for cleaning bottles.....	do.....	1.70	Fr.
1612	Brushes, iron, for cleaning tubing or pipes, gross wt.....	do.....	.56	Fr.
	Brushes, horse, including wrappage:			
	Horsehair or bristle:			
1124	Ordinary or fair quality.....	do.....	3.00	60
1125	Extra quality.....	do.....	6.00	60
1126	Vegetable fiber.....	do.....	1.30	60
1617	Bristles, for brushes or other uses, including wrappage.....	do.....	12.00	25
	Bristles, for other classes. (See Horsehair.)			
	Beer:			
1644	In common bottles.....	Dozen.....	8.00	Sp.
1645	In other vessels.....	Liter.....	.56	Sp.
	Belts, women's or children's, including wrappage:			
	Leather:			
1694	Ordinary quality.....	Kilogram.....	8.00	35
1695	Fair quality.....	do.....	10.00	35
1696	Extra quality.....	do.....	14.00	35
1697	Cotton or mixed with other vegetable fiber.....	do.....	6.00	35
1698	Linen or mixed with other vegetable fiber.....	do.....	10.00	35
1699	Wool or mixed with other material except silk.....	do.....	12.00	35
1700	Silk mixed with other material.....	do.....	24.00	35
1701	Silk.....	do.....	48.00	35
	Military, including wrappage:			
1702	Leather, ordinary quality.....	do.....	8.00	35
1703	Leather, fair quality.....	do.....	16.00	35
1704	Leather, extra quality.....	do.....	28.00	35
1705	Silk or mixed with other material.....	do.....	32.00	35
1706	Other classes.....	Appraiser.....		0
	Bedspreads or coverlets, including wrappage:			
1839	Of cotton fabric with or without woolen fringe.....	Kilogram.....	2.00	25
1840	Cotton, called piquet.....	do.....	3.00	25
1841	Cotton cloth quilted with cotton.....	do.....	1.60	25
1842	Cotton damask.....	do.....	4.80	25
1843	Cotton damask with mixture of wool or vegetable fiber.....	do.....	6.00	25
1844	Woolen or mixed with other material except silk.....	do.....	8.00	25
1845	Woolen or mixed with other material except silk, quilted with cotton.....	do.....	3.20	25
1846	Or elder down quilts of silk or with mixture, with or without lining of inferior quality quilted with cotton.....	do.....	14.00	35
	Bedspreads or coverlets:			
1847	Of cotton cloth, quilted with feathers.....	do.....	6.60	25
1848	Of woolen cloth or mixed with other material, except silk quilted with feathers.....	do.....	9.40	25
1849	Of silk cloth or with mixture, quilted with feathers.....	do.....	20.00	35
1850	Of silk cloth, with or without embroidery.....	do.....	80.00	35
1851	Of silk cloth, or with mixture of other material, with or without embroidery.....	do.....	40.00	35

<sup>1</sup> The Chilean dollar is valued at 36.5 cents U.S. currency.

## Tariff valuation of Chile, in effect January 1, 1896, etc.—Continued.

No. of item.	Article.	Unit.	Valuation. <sup>1</sup>	Per cent.
	<b>Bark, medicinal, not specified, gross wt.:</b>			
2002	Whole .....	Kilogram...	\$1.30	25
2003	In powder .....	do .....	2.00	25
2086	Bags (Rouleaux), sacks, boxes, or other similar articles of cardboard or paper, with or without glazing, gilt or silvering, with or without silk ties, for comfits, candy, including wrappage.	do .....	6.60	60
2086	The above covered with silk or mixed with other material, including wrappage.	do .....	20.00	60
	<b>Beads, for rosaries or other uses, including wrappage, as follows:</b>			
2127	Wooden .....	do .....	2.00	25
2128	Palm nut, bone, or cocoanut .....	do .....	6.60	25
2129	Pearl .....	do .....	20.00	25
	<b>Blocks or pulleys, gross wt.:</b>			
2069	Wood .....	do .....	.80	Fr.
2070	Iron or steel, with or without chain .....	do .....	.32	Fr.
2346	Battery elements for electric piles, gross wt. ....	do .....	.65	Fr.
827	Benzoyl as benzoyl-guaiacol .....	do .....	72.00	25
877	Betol .....	do .....	24.00	25
1129	Butil chloral, including vessel .....	do .....	24.00	25
	<b>Bucku, cremated, gross wt.:</b>			
2307	Whole .....	do .....	1.30	25
2308	In powder .....	do .....	2.00	25
	<b>Brooms:</b>			
2399	Common, with or without handles .....	Dozen .....	8.00	60
2400	Of twigs, with or without handles, for ships .....	do .....	2.00	60
	<b>Brushes, with or without handles, for cleaning floors or other uses:</b>			
2402	Horsehair .....	do .....	8.00	60
2403	Vegetable fiber .....	do .....	6.00	60
	<b>Bands:</b>			
2580	Cotton, twine, or jute .....	Kilogram .....	6.00	25
2581	Wool .....	do .....	12.00	25
2582	Wool, with mixture of other material except silk .....	do .....	8.00	25
2583	Silk .....	do .....	56.00	35
2584	Silk, with woolen or silk fastenings .....	do .....	24.00	35
2634	Hoops, tin, for boxes or other uses, gross wt. ....	do .....	.94	25
2635	Bronze, copper, or tin, covered with bronze or copper, for carriages or other uses, gross wt. ....	do .....	1.60	25
2636	The above nickel plated or silvered .....	do .....	2.40	35
2637	Or lines of ordinary metal for printers .....	do .....	3.00	Fr.
	<b>Blankets as follows:</b>			
2735	Of cotton, with friezing .....	do .....	1.60	25
2736	The above with silk stripes .....	do .....	2.00	35
2737	Woolen, with mixture of other material except silk, ordinary, sample No. 104.	do .....	1.40	25
	<b>Woolen—</b>			
2740	Up to fair quality, sample No. 106 .....	do .....	4.00	25
2741	Extra quality .....	do .....	6.00	35
2742	Woolen or mixed with other material, with silken stripes .....	do .....	12.00	35
2743	Floss silk, with mixture of other material .....	do .....	8.00	35
2744	Of vicuña, fur, cloth, or cassimere, or other classes .....	Appraiser .....		60 35 25
	<b>Bits, horse:</b>			
	<b>Iron or steel, including wrappage—</b>			
2745	Ordinary quality, sample No. 107 .....	Kilogram .....	.80	35
2746	Fair quality, sample No. 108 .....	do .....	2.00	35
2747	Of better quality than the above, sample No. 109 .....	do .....	4.00	35
2748	Extra quality .....	do .....	8.00	35
	<b>Steel or iron, with or without galvanizing or tinning, with rings—</b>			
2749	Ordinary, sample No. 110 .....	do .....	.65	35
2750	Fair quality .....	do .....	1.30	35
2751	Nickel plated or silvered, or incrustations of other metal, will be valued as the above in their corresponding class with a surcharge of 50 per cent.	Appraiser .....		35
2752	Brakes for railways, gross wt. ....	Kilogram .....		Fr.
2753	Beans, gross wt. ....	do .....	.14	25
	<b>Bellows, gross wt., as follows:</b>			
2759	Hand, for house use .....	do .....	.80	25
2760	For blowing sulphur on vines .....	do .....	1.30	5
2761	Blacksmiths', silversmiths', jewelers', or tinsmiths' .....	do .....	.60	5
3311	Bills of exchange for banks, including wrappage .....	do .....	6.60	60
2878	Balloons, toy, rubber, with or without parts of other material, including wrappage.	do .....	6.00	35
	<b>Bridle bosses:</b>			
1924	White metal, nickel, German silver, or other similar metals, with or without parts of other material.	do .....	8.00	25
1925	Of ordinary metal, silvered, with or without parts of other material.	do .....	16.00	35

<sup>1</sup> The Chilean dollar is valued at 36.5 cents U. S. currency.



*Tariff valuation of Chile, in effect January 1, 1896, etc.—Continued.*

No. of item.	Article.	Unit.	Valua- tion. <sup>1</sup>	Per cent.
	<b>Bramant, special stuff for sheeting:</b>			
1062	Linen, white or raw	Kilogram	\$3.20	35
1063	The above with mixture of any other vegetable fiber	do	2.80	35
1064	Cotton, white, plain	do	1.50	25
	<b>Belts, machinery:</b>			
1977	Sole leather	do	6.00	5
1978	Sailcloth, with or without wax or paint	do	4.00	5
1979	Rubber	do	3.00	5
1980	Leather, for sewing machines	do	7.20	5
	<b>Beans:</b>			
3003	Tonka	do	10.00	25
3004	Calabar, Pechurin, San Ignacio, whole	do	2.00	25
3006	Same, in powder	do	3.00	25
	<b>Buckles, iron or steel, with or without galvanizing, painting, varnishing, or bronzing, gross wt.:</b>			
3016	For vests, trousers, or suspenders	do	1.00	25
3017	As the above, nickel plated	do	1.50	25
3018	For belt makers	do	.56	25
3019	The above nickel plated	do	.80	25
	<b>Buckles, brass or copper, gross wt.:</b>			
3020	For vests, trousers, or suspenders	do	2.00	25
3021	The above, nickel plated	do	3.00	35
3022	For belt makers	do	1.60	25
3023	The above, nickel plated	do	2.40	35
3024	White metal, nickel, German silver, or other similar metals, for belt makers or spurs, including wrappage	do	8.00	25
3025	The above, silver plated, including wrappage	do	16.00	35
	<b>Buckles, for belts, hats, shoes, or ornaments, including wrappage:</b>			
3026	Pearl or ivory	do	56.00	35
3027	Crystal or glass	do	24.00	25
3028	Ordinary metal, with or without gilt, silvering, or nickel plating	do	16.00	35
3120	Bone, calcine	do	.56	25
	<b>Bricks, as follows:</b>			
3221	Fire, for foundry furnace	do	.03	15
3222	Common, for buildings	do	.03	25
3223	For polishing knives	do	.06	25
3224	For kitchen stoves, gross wt	do	.24	25
3225	Of pumice stone, gross wt	do	.32	25
3243	Bunting, woolen, for flags	do	4.80	25
	<b>Bunting, for other uses: To be valued as cloth for dresses in its corresponding class.</b>			
	<b>Books:</b>			
3321	Paper or cut paper, for cigarettes, including wrappage	do	3.00	35
3322	Of ordinary metal, for gilding or silvering, including the papers	do	20.00	15
3323	Gold or silver, for gilding or silvering, including the papers	do	160.00	15
3324	Printed, with covers of pearl, tortoise shell, ivory, or imitations of these, or with inlay or incrustations of gold or silver or metal, with fine gilding or silvering	Appraiser		35
3325	Printed (except those charged with 35 per cent), and reviews, pamphlets, periodicals, gross wt.	Kilogram	3.00	Fr.
	<b>Agenda, memorandum, blank books, with or without printing, gross wt—</b>			
3326	Ordinary quality	do	1.12	60
3327	Fair quality	do	2.60	60
3328	Extra quality	do	5.00	60
3329	Copying, to use in presses, gross wt	do	1.40	60
3480	Butter, gross wt	do	.80	35
	<b>Butter dishes: To be valued as sugar bowls in their corresponding class.</b>			
	<b>Black, bone: To be valued as (animal) coal.</b>			
	<b>Bolts and fastenings for doors, windows, furniture, or other uses, gross wt.:</b>			
4035	Iron or steel, with or without painting, varnishing, bronzing, tinning, or galvanizing	do	.56	25
4036	The above nickel plated, and those with small parts of bronze	do	1.00	25
4037	Bronze or copper	do	1.60	25
4038	The above, nickel plated	do	2.40	25
	<b>Buckles for stirrup leathers, including wrappage:</b>			
4039	Bronze or copper, silvered	do	4.00	35
4040	White metal, nickel, German silver, or other similar metals	do	8.00	25
4041	The above, silver plated	do	16.00	25
	<b>Blinds or window shutters, wooden, gross wt.:</b>			
4122	Painted, without cornices or other ornament	do	1.00	35
4123	Painted, with cornices or other ornament	do	1.20	35
4124	With latticework, without cornice or other ornament	do	.64	35
4125	Other classes	Appraiser		35

<sup>1</sup> The Chilean dollar is valued at 36.5 cents U. S. currency.

## Tariff valuation of Chile, in effect January 1, 1896, etc.—Continued.

No. of item.	Article.	Unit.	Valuation. <sup>1</sup>	Per cent.
4137	Breast pumps, crystal or glass, with or without rubber parts, including wrappage.	Kilogram...	\$4.80	{ 35 25
	Brushes, paint, including wrappage:			
4173	For artisans.....	do .....	4.00	Fr.
4174	For artists .....	do .....	12.00	Fr.
4324	Bridges, iron or steel, gross wt. ....	do .....	.32	15
	Bangles:			
4332	Cocoanut, rubber, including wrappage .....	do .....	8.00	25
4333	Ordinary metal, with or without silvering, gilt or nickel plating, including wrappage. ....	do .....	16.00	35
4334	Silver, without precious stones or pearls, with or without gilt. ....	do .....	240.00	5
4335	Gold, without precious stones or pearls .....	do .....	1,800.00	5
4336	Other classes, not specified. ....	Appraiser .....		0
	Burners and rings for lamps, gross wt.:			
4350	Bronze.....	Kilogram .....	1.60	25
4351	The above, nickel plated .....	do .....	2.40	25
4352	Burners, gas, including wrappage .....	do .....	6.40	25
3753	Birds' eyes, glass, including wrappage .....	do .....	8.00	25
4481	Blowpipes, ordinary metal, for jewelers, including wrappage .....	do .....	4.00	Fr.
	Boards, gross wt., as follows:			
4972	Small pieces of white wood, dressed, for making boxes .....	do .....	.12	60
4973	Small pieces of wood, dressed, for making cigar boxes. ....	do .....	.56	60
4974	Undressed, for the back of picture frames, up to 3 millimeters thick, pine. ....	do .....	.20	25
4975	Cedar .....	do .....	.80	{ 60 Fr.
4976	White wood, for chopping meat or other household uses .....	do .....	.40	60
4977	Washboards .....	do .....	.48	Fr.
	Boards and planks for other uses. See Wood.			
4981	Billiard cues, wooden, including wrappage .....	do .....	1.40	35
	Bricks, glazed, white or in colors, gross wt.:			
670	Up to 13 millimeters thick .....	do .....	.32	35
671	Over 13 millimeters thick .....	do .....	.14	35
672	Cardboard or compressed paper imitating the above .....	do .....	.50	60
5158	Bumpers, iron or steel, for railways, gross wt. ....	do .....	.40	{ 25 5
	Bandages, including wrappage:			
5292	Cloth for wounds .....	do .....	4.00	25
	Elastic, to be valued as elastic bands.			
525	Burlap, hemp or jute, plain or twilled, for sacks or bags, gross wt. ....	do .....	.40	15
526	The same, tarred or pitched, gross wt. ....	do .....	.40	25
	Bricks or paving tiles, gross wt., as follows:			
720	Argil or terra cotta, up to 13 millimeters thick, without mosaic or paint. ....	do .....	.24	60
721	The above, with mosaic or paint. ....	do .....	.48	60
722	Over 13 millimeters thick, without mosaic or paint .....	do .....	.08	60
723	The above, with mosaic or paint. ....	do .....	.20	60
724	Cement, up to 13 millimeters thick without mosaic or paint. ....	do .....	.08	60
725	The above, with mosaic or paint. ....	do .....	.20	60
726	Over 13 millimeters thick, without mosaic or paint. ....	do .....	.06	60
727	The above, with mosaic or paint. ....	do .....	.10	60
	Billiard cushions, as follows:			
777	Wooden, with rubber .....	do .....	2.00	25
778	Wooden, without rubber. ....	do .....	1.00	25
	Brilliant cotton, striped, worked, damasked, or twilled:			
1077	White. ....	do .....	2.40	25
1078	Painted or dyed .....	do .....	3.00	25
1079	White, painted or dyed, openwork .....	do .....	4.00	25
1123	Burnins, iron or steel, including wrappage .....	do .....	3.00	Fr.
	Bath heaters, tinned or galvanized, gross wt., as follows:			
1247	Bronze or copper .....	do .....	1.60	25
1248	Tin or tinned iron .....	do .....	.94	{ 60 25
	With oil or spirit fount: Will be valued as chafing dishes.			
1249	Other classes .....	Appraiser .....		
1982	Belt lace-leather, for fastening machine belts .....	Kilogram .....	6.00	5
861	Berries, juniper, laurel, and other similar .....	do .....	.40	25
	Bobèches, with or without ordinary engraving or gilt, gross wt.:			
473	Of molded glass, white or colored .....	do .....	.40	25
474	Of glass, cut or plain, called half crystal, sample No. 4 .....	do .....	.65	25
475	Of better quality than the above, sample No. 5. ....	do .....	.94	25
476	Extra .....	do .....	2.00	35
3482	Butter of antimony, or chloride of antimony .....	do .....	2.00	25
3483	Butter, cocoa, including wrappage .....	do .....	2.00	25
3484	Butter, nutmeg, including vessel .....	do .....	6.60	25
	Boiling cloth:			
1724	Silk, for sleeves or other uses .....	do .....	.94	5
1725	Silk, with cotton border for mills especially .....	do .....	.56	5
	Buckets and tubs, with wooden or ordinary metal hoops, with or without painting or varnishing, gross wt.:			
2785	Of white wood .....	do .....	.40	35
2786	Of oak wood .....	do .....	.56	35
2787	Of cardboard or papier-maché .....	do .....	1.00	25

<sup>1</sup> The Chilean dollar is valued at 36.5 cents U. S. currency.

*Tariff valuation of Chile, in effect January 1, 1896, etc.—Continued.*

No. of Item.	Article.	Unit.	Valuation. <sup>1</sup>	Per cent.
	Bed stretchers, of iron or steel, gross wt.:			
8262	In boxes .....	Kilogram...	\$0.40	60
8263	In other wrappage .....	do .....	.65	60
8750	Buttonholders, bone, including wrappage .....	do .....	6.00	Fr.
5268	Blisters, medicinal, on cloth, paper, or leather, including wrappage .....	do .....	12.00	25
	Blocks, gross wt., as follows:			
4483	Iron or steel .....	do .....	.56	25
4484	Of iron or steel, with parts of brass or copper .....	do .....	.80	25
4485	Brass or copper .....	do .....	1.60	25
	Baskets, gross wt., as follows:			
1344	Jonquil or reed and osier, for clothes .....	do .....	1.20	60
1345	Reed, straw, cane, or other similar, without ornament or lining, for school or other uses .....	do .....	3.00	60
1346	As the above, with cotton, wool, or tin lining .....	do .....	3.20	60
1347	Small, wire, with or without parts of crockery, porcelain, glass, or crystal, including wrappage .....	do .....	2.00	25
	Other kinds: To be valued as sugar bowls in their corresponding class.			
	Balls, for games, including wrappage:			
4089	Rubber .....	do .....	4.00	35
4090	Rubber, covered with woolen cloth or leather .....	do .....	11.20	35
4091	Celluloid .....	do .....	7.20	35
4121	Bolts, copper, brass, or composition, gross wt .....	do .....	1.00	5
	Boilers:			
4982	Brass or copper, with or without parts of inferior metal, gross wt. ....	do .....	1.60	25
4983	Wrought iron or tin, with or without tinning or galvanizing, with or without crockery or porcelain enamel, gross wt. ....	do .....	.94	60
2635	Borders, of brass, copper, or tin covered with brass or copper, for carriages or other uses, gross wt. ....	do .....	1.60	25
2636	The above, nickel plated or silvered, gross wt .....	do .....	2.40	35
5291	Bands, metal or leather, for dishes, including wrappage .....	do .....	8.00	25
3524	Bits, for bit braces, of iron or steel, gross wt .....	do .....	5.00	Fr.
	Chairs, of white wood, with or without paint or varnish, as follows:			
	With wooden back and seat—			
4633	Without arms .....	Dozen .....	12.00	60
4634	With arms .....	do .....	22.00	60
4635	Rocking .....	do .....	32.00	60
4636	With iron screw .....	do .....	62.00	60
4637	Low, without arms, for children .....	do .....	8.00	60
4638	Low, with arms, for children .....	do .....	16.00	60
4639	Low, rocking, for children .....	do .....	24.00	60
4640	High, for children .....	do .....	12.00	60
4641	High, with wheels, for children .....	do .....	32.00	60
	With jonquil, straw, or openwork wood or cardboard paste seat—			
4642	Without arms .....	do .....	24.00	60
4643	With arms .....	do .....	30.00	60
4644	Rocking .....	do .....	44.00	60
4645	With iron screw .....	do .....	80.00	60
4646	Low, without arms, for children .....	do .....	16.00	60
4647	Low, with arms, for children .....	do .....	24.00	60
4648	Low, rocking, for children .....	do .....	28.00	60
4649	High, for children .....	do .....	24.00	60
4650	High, with wheels, for children .....	do .....	48.00	60
	With jonquil, straw, openwork wood or cardboard paste seat and back—			
4651	Without arms .....	do .....	56.00	60
4652	With arms .....	do .....	72.00	60
4653	Rocking .....	do .....	80.00	60
4654	With iron screw .....	do .....	124.00	60
4655	Low, without arms, for children .....	do .....	32.00	60
4656	Low, with arms, for children .....	do .....	44.00	60
4657	Low, rocking, for children .....	do .....	48.00	60
4658	High, for children .....	do .....	40.00	60
4659	High, with wheels, for children .....	do .....	80.00	60
	Chairs of oak or American common walnut, with or without paint or varnish, as follows:			
	With wooden seat and back—			
4660	Without arms .....	do .....	20.00	60
4661	With arms .....	do .....	36.00	60
4662	Rocking .....	do .....	48.00	60
4663	With iron screw .....	do .....	80.00	60
4664	Low, without arms, for children .....	do .....	12.00	60
4665	Low, with arms, for children .....	do .....	20.00	60
4666	Low, rocking, for children .....	do .....	32.00	60
4667	High, for children .....	do .....	16.00	60
4668	High, with wheels, for children .....	do .....	40.00	60

<sup>1</sup> The Chilean dollar is valued at 36.5 cents U. S. currency.

## Tariff valuation of Chile, in effect January 1, 1896, etc.—Continued.

No. of item.	Article.	Unit.	Valuation. <sup>1</sup>	Per cent.
	Chairs of oak or American common walnut, with or without paint or varnish, as follows—Continued.			
	With jonquille, straw, open-work wood or cardboard paste seat—			
4669	Without arms.....	Dozen	\$36.00	60
4670	With arms.....	do	52.00	60
4671	Rocking.....	do	54.00	60
4672	With iron screw.....	do	100.00	60
4673	Low, without arms, for children.....	do	20.00	60
4674	Low, with arms, for children.....	do	32.00	60
4675	Low, rocking, for children.....	do	36.00	60
4676	High, for children.....	do	32.00	60
4677	High, with wheels, for children.....	do	60.00	60
	With jonquille, straw, open-work wood or cardboard paste seat and back—			
4678	Without arms.....	do	72.00	60
4679	With arms.....	do	96.00	60
4680	Rocking.....	do	100.00	60
4681	With iron screw.....	do	152.00	60
4682	Low, without arms, for children.....	do	40.00	60
4683	Low, with arms, for children.....	do	56.00	60
4684	Low, rocking, for children.....	do	60.00	60
4685	High, for children.....	do	52.00	60
4686	High, with wheels, for children.....	do	100.00	60
	Chairs, beechwood, or other similar woods, with or without paint or varnish, called Vienna, or imitation, as follows:			
	With jonquille, straw, open-work wood or cardboard paste seat—			
4687	Without arms.....	do	36.00	60
4688	With arms.....	do	72.00	60
4689	Rocking.....	do	128.00	60
4690	With iron screw.....	do	100.00	60
4691	Low, without arms, for children.....	do	20.00	60
4692	Low, with arms, for children.....	do	32.00	60
4693	Low, rocking, for children.....	do	80.00	60
4694	High, for children.....	do	36.00	60
4695	High, with wheels, for children.....	do	80.00	60
	With jonquille, straw, open-work, wood, or cardboard paste seat and back—			
4696	Without arms.....	do	64.00	60
4697	With arms.....	do	88.00	60
4698	Rocking.....	do	200.00	60
4699	With iron screw.....	do	144.00	60
4700	For lengthening, with or without arms.....	do	240.00	60
4701	Low, without arms, for children.....	do	40.00	60
4702	Low, with arms, for children.....	do	50.00	60
4703	Low, rocking, for children.....	do	120.00	60
4704	High, for children.....	do	56.00	60
4705	High, with wheels, for children.....	do	112.00	60
4706	Chairs, oak (encina) or imitation, carved, with jonquille, straw, open-work, wood, or cardboard paste seat.	do	80.00	60
4707	With seat and back of jonquille, etc.	do	100.00	60
4708	Chairs, walnut, solid, or veneered, covered with jonquille, paja, open-work, wood, or cardboard paste seat.	do	120.00	60
4709	With seat and back of jonquille, etc.	do	150.00	60
	Of wood, painted or varnished, with incrustation of pearl, with or without gilt, with jonquille or frame—			
4710	Up to fair quality.....	do	110.00	60
4711	Extra.....	do	200.00	60
	Chairs of gilt wood, with jonquille or frame:			
4712	Up to fair quality.....	do	120.00	60
4713	Extra.....	do	220.00	60
	Chairs, oak or ordinary American walnut, with or without varnish, paint, or wax, upholstered with horsehair cloth, cotton cloth, jute, linen, or wool:			
	With upholstered seat—			
4714	Without incrustation or carving.....	do	130.00	60
4715	With incrustation and carving.....	do	180.00	60
	With upholstered seat and back—			
4716	Without incrustation or carving.....	do	190.00	60
4717	With incrustation or carving.....	do	240.00	60
	With arms, with upholstered seat—			
4718	Without incrustation or carving.....	do	200.00	60
4719	With incrustation or carving.....	do	280.00	60
	With arms, with upholstered seat and back—			
4720	Without incrustation or carving.....	do	300.00	60
4721	With incrustation or carving.....	do	380.00	60
	Easy and elbow chairs, upholstered as the above—			
4722	Without incrustation or carving.....	Each	50.00	60
4723	With incrustation or carving.....	do	75.00	60

<sup>1</sup> The Chilean dollar is valued at 36.5 cents U. S. currency.

*Tariff valuation of Chile, in effect January 1, 1896, etc.—Continued.*

No. of Item.	Article.	Unit.	Valuation. <sup>1</sup>	Per cent.
	Chairs, oak or common American walnut, with or without varnish, wax, or paint, upholstered with leather, silk, or silk with mixture, or with cotton cloth, jute, linen, or wool, with mixture or pattern of silk:			
	With upholstered seat—			
4724	Without incrustation or carving.....	Dozen .....	\$180.00	60
4725	With incrustation or carving .....	.....do .....	220.00	60
	With upholstered seat and back—			
4726	Without incrustation or carving.....	.....do .....	240.00	60
4727	With incrustation or carving .....	.....do .....	300.00	60
	With arms, with upholstered seat—			
4728	Without incrustation or carving.....	.....do .....	280.00	60
4729	With incrustation or carving .....	.....do .....	340.00	60
	With arms, with upholstered seat and back—			
4730	Without incrustation or carving.....	.....do .....	360.00	60
4731	With incrustation or carving .....	.....do .....	440.00	60
	Easy or elbow chairs, upholstered as the above—			
4732	Without incrustation or carving.....	Each .....	65.00	60
4733	With incrustation or carving .....	.....do .....	85.00	60
	Chairs, mahogany, cedar, jacaranda, common or fine walnut, rosewood or other similar woods, solid or veneered, with or without paint, varnish, or wax, upholstered with horsehair cloth, cotton cloth, jute, linen, or wool:			
	With upholstered seat—			
4734	Without incrustation or carving.....	Dozen .....	200.00	60
4735	With incrustation or carving .....	.....do .....	320.00	60
	With upholstered seat and back—			
4736	Without incrustation or carving.....	.....do .....	240.00	60
4737	With incrustation or carving .....	.....do .....	400.00	60
	With arms, with upholstered seat—			
4738	Without incrustation or carving.....	Each .....	24.00	60
4739	With incrustation or carving .....	.....do .....	36.00	60
	With arms, with upholstered seat and back—			
4740	Without incrustation or carving.....	.....do .....	30.00	60
4741	With incrustation or carving .....	.....do .....	45.00	60
	Easy and elbow chairs, upholstered as the above—			
4742	Without incrustation or carving.....	.....do .....	80.00	60
4743	With incrustation or carving .....	.....do .....	140.00	60
	Chairs, mahogany, cedar, jacaranda, common or fine walnut, sandalwood, or other similar woods, solid or veneered, with or without varnish or wax, upholstered with leather, silk, or silk with mixture; or with cotton, jute, linen, or wool, with mixture or patterns of silk:			
	With upholstered seat—			
4744	Without incrustation or carving.....	Dozen .....	320.00	60
4745	With incrustation or carving .....	.....do .....	500.00	60
	With upholstered seat and back—			
4746	Without incrustation or carving.....	.....do .....	400.00	60
4747	With incrustation or carving .....	.....do .....	620.00	60
	With arms, upholstered seat—			
4748	Without incrustation or carving.....	Each .....	48.00	60
4749	With incrustation or carving .....	.....do .....	75.00	60
	With arms, upholstered seat and back—			
4750	Without incrustation or carving.....	.....do .....	50.00	60
4751	With incrustation or carving .....	.....do .....	85.00	60
	Easy and elbow chairs, upholstered as the above—			
4752	Without incrustation or carving.....	.....do .....	90.00	60
4753	With incrustation or carving .....	.....do .....	150.00	60
	Chairs, without outside wood, with or without legs, upholstered, as follows:			
	Upholstered with hair, cotton, cloth, jute, linen, or wool—			
4754	Without arms.....	.....do .....	16.00	60
4755	With arms .....	.....do .....	22.00	60
	Upholstered with leather, silk, or with mixture; or cotton, jute, linen, or wool, with mixture or patterns of silk—			
4556	Without arms.....	.....do .....	25.00	60
4757	With arms .....	.....do .....	32.00	60
4758	Chairs in white, without outside upholstering, cloth, with or without varnish or wax: to be valued as those upholstered with cotton cloth, in its corresponding class, with a rebate of 20 per cent.	Appraiser .....		60
	Chairs, rocking, easy chairs, upholstered with leather or any texture:			
4759	Brass.....	Each .....	80.00	60
4760	Iron.....	.....do .....	30.00	60
	Sofas, couches, etc., frames. (See Furniture frames.)			
21	Clamps or clips for curtains, wooden or ordinary metal, including wrappage.	Kilogram...	3.00	35
22	Clamps, iron or steel, with or without nuts, for carriages, gross wt.	.....do .....	.40	25
172	Chicory, ground, gross wt.	.....do .....	.24	25

<sup>1</sup> The Chilean dollar is valued at 36.5 cents U. S. currency.

*Tariff valuation of Chile, in effect January 1, 1896, etc.—Continued.*

No. of item.	Article.	Unit.	Valua- tion. <sup>1</sup>	Per cent.
	Chessmen, including wrappage:			
227	Wooden.....	Kilogram	\$6.00	35
228	Bone.....	do	14.00	35
229	Ivory.....	do	56.00	35
	Capicum or Chile pepper:			
232	Ground, gross wt.....	do	.40	60
233	Whole or in the pod, gross wt.....	do	.24	60
272	Camphor gum or paste.....	do	2.00	25
273	Camphor fluid in flasks, including the vessel.....	do	1.60	25
	Capers, in water, brine, or vinegar, gross wt:			
274	In clay, tin, crockery, and glass vessels.....	do	.56	60
275	In wooden vessels.....	do	.24	60
	Cotton:			
308	With the seed, gross wt.....	do	.40	Fr.
309	Without seed, gross wt.....	do	.80	Fr.
	For wounds, including wrappage—			
313	Without medical preparation.....	do	2.00	25
314	Antiseptic or with medical preparation.....	do	4.00	25
344	Currycombs for horses, gross wt.....	do	.56	25
	Chafing dishes, with or without parts of ordinary metal, crock- ery, porcelain, or wood, gross wt.:			
377	Tin.....	do	2.00	60
378	Tin (thick).....	do	2.00	25
379	As the two above, nickel plated.....	do	3.00	25
380	Bronze or copper.....	do	4.80	25
381	Bronze or copper, nickel plated or silvered.....	do	8.00	35
382	Iron.....	do	.56	25
	Cruet and liquor stands for the table, with flasks, which may or may not have parts of ordinary metal, including wrappage:			
389	Of britannia metal or pewter, with crystal, glass, crockery, or porcelain flasks.....	do	2.40	25
390	As the above, without flasks.....	do	5.00	25
391	Of Britannia metal, pewter, lead, zinc, bronze, copper, or other similar metals, silvered, with glass, crystal, crockery, or porcelain flasks.....	do	4.00	35
392	As the above, without flasks.....	do	8.00	35
	Cruet stands:			
393	White metal, nickel, german silver, or other similar metals, with glass, crystal, crockery, or porcelain flasks. up to fair quality.....	do	4.00	25
394	As the above, without flasks.....	do	8.00	25
395	As 393, silvered, with flasks.....	do	8.00	35
396	As 394, without flasks.....	do	16.00	35
397	Of white metal, silvered, fine quality, with or without mon- ogram, with flasks.....	do	20.00	35
398	As the above, without flasks.....	do	40.00	35
399	Of iron or steel wire, with or without tinning, galvanizing, with glass flasks.....	do	1.20	25
400	As the above, without flasks.....	do	2.40	25
401	Of iron, wood, papier-maché, or composition, with or with- out parts of ordinary metal, with glass flasks, gross wt.....	do	.56	25
402	As the above, with flasks of glass or cut crystal, called half crystal (inferior quality or imitation of cut glass), gross wt.....	do	.80	25
408	Wood, lined in nickel, plated or silvered, tinned iron, with glass flasks, gross wt.....	do	1.30	25
404	As the above, with flasks of glass or cut crystal, called half crystal, gross wt.....	do	1.60	25
	Coffins, set up or in pieces, with or without paint or varnish, gross wt.:			
606	Whitewood, without silvered metal trimmings or upholstery.....	do	.80	60
608	Mahogany, cedar, jacaranda, walnut, rosewood, sandal or other similar woods, solid or veneered, with or without metal trimmings, with or without upholstery, with or with- out crystal or glass covers.....	do	1.60	60
607	Whitewood, with metal trimmings, with or without uphol- stery.....	do	1.00	60
609	Iron or steel, or tinned iron (thick), with or without metal trimmings, with or without upholstery, with or without glass or crystal covers.....	do	.65	60
673	Codfish, dry, smoked, or in brine, gross wt.....	do	.40	60
	Chamber pots, including bedpans, gross wt., as follows:			35
	Crockery or argil—			
674	Ordinary quality, sample No. 14.....	do	.24	25
675	Fair quality, sample No. 15.....	do	.56	25
676	Extra quality, superior to sample No. 15.....	do	1.00	25
677	White porcelain.....	do	.56	35
678	The above painted, gilt, enameled, or decorated up to fair quality.....	do	1.00	35
679	Superior to the above, up to extra quality, and also those with monograms.....	do	1.60	85
680	Superior to the above.....	Appraiser		85

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*Tariff valuation of Chile, in effect January 1, 1896, etc.—Continued.*

No. of item.	Article.	Unit.	Valuation. <sup>1</sup>	Per cent.
681	Chamber pots, including bedpans, gross wt., as follows—Cont'd. Zinc, tinned iron, tinned iron (thick), or wrought iron, with or without porcelain, with or without paint, tinning or galvanizing, enameled or bronzed, with or without parts of other material.	Kilogram...	\$0.94	60 25
682	The above nickel plated.....	do	1.30	60 25
	Chamber pots and bedpans, with or without porcelain, with or without paint, tinning, or galvanizing, enameled or bronzed, with or without parts of other material, including wrappage, as follows:			
683	Brittania metal, pewter, or lead.....	do	5.00	25
684	The above nickel plated.....	do	6.00	25
685	The above silvered or gilt.....	do	8.00	35
686	White metal, nickel, german silver, or other similar metals.....	do	8.00	25
687	The above silvered or gilt, up to the current class.....	do	16.00	35
688	Caoutchouc or rubber.....	do	8.00	25
689	Silver, with or without gilt, net wt.....	do	200.00	35
	Canes (walking sticks), men's, as follows:			
	Of wood, junc, or cane, or steel core covered with leather, with or without bone, stone or ordinary metal heads—			
815	Ordinary quality.....	Dozen	8.00	60
816	Fair quality.....	do	16.00	60
817	Extra quality.....	do	32.00	60
818	Wood, junc, or cane, with ivory, pearl or tortoise-shell heads.....	do	128.00	60
819	Whalebone.....	do	160.00	60
820	With sword, to be valued as the above in its corresponding class with a surcharge of 50 per cent.	Appraiser		60
821	With gold, silver, or platinum heads, or studded with precious stones.....	do		60
822	For boys, to be valued as the former in its corresponding class, with a rebate of 50 per cent.	do		60
844	Cruppers, sole or leather, including wrappage.....	Kilogram...	6.00	35
866	Calafkin, white or stained, wt. with or without wrappage.....	do	4.00	25
1123	Compasses, pocket, and mine dials.....	Appraiser		Fr.
1137	Cable, wire, gross wt.....	Kilogram...	.80	Fr.
1139	Cosmetic, hair, including wrappage.....	do	4.00	60
	Cocoa, gross wt., as follows:			
1140	Whole, with or without shell, or in branches.....	do	.40	5
1141	The above powdered.....	do	1.20	25
1142	In milk, peptonized or not.....	do	1.30	60
	Cashmere and woolen merinos, as follows:			
1147	Up to 12 fibers or threads, crossed.....	do	6.60	25
1148	Up to 20 fibers or threads, crossed.....	do	10.00	25
1149	Over 20 fibers or threads, crossed.....	do	14.00	25
1150	With cotton mixture.....	do	6.00	25
	Chains, iron, per millimeter in diameter, measured on the metal of the link, gross wt., as follows:			
1151	Over 13 millimeters, for anchors or other uses.....	do	.16	Fr.
1152	Under 13 millimeters, iron or steel, for cart or plow, or other uses.....	do	.20	15
	Chains for well pumps, and the thin or light chains, for scales, door fasteners, lamps, for dogs, and other uses, gross wt., as follows:			
1153	Iron or steel.....	do	.56	15
1154	The above tinned or galvanized.....	do	.65	15
1155	The above nickel plated.....	do	.80	15
	Chains, including wrappage, as follows:			
1156	Bronze or copper.....	do	1.60	25
1157	Iron or steel, for pocket watches or key rings.....	do	4.00	15
1158	The above nickel plated.....	do	6.00	15
1159	Ordinary metal, gilt or silvered, for pocket watches.....	do	8.00	35
1160	Silk, or with mixture of other material, with parts of ordinary metal.....	do	24.00	35
1161	Silver, with or without gilt, net wt.....	do	200.00	5
1162	Gold, net wt.....	do	1400.00	5
1164		Kilogram...	1.60	Sp.
1165	Caffeine.....	do	30.00	5
	Coffee pots, wt., including wrappage, as follows:			
1166	Bronze or copper, with or without parts of other material.....	do	3.00	25
1167	The above nickel plated.....	do	4.00	25
1168	The above gilt or silvered.....	do	6.00	35
1169	Brittania metal, pewter, or lead, with or without parts of other material.....	do	5.00	25
1170	The above nickel plated.....	do	6.00	25
1171	The above gilt or silvered.....	do	8.00	35
1172	White metal, nickel, german silver, or other similar metals.....	do	8.00	25
1173	The above, silvered or gilt, up to the current class.....	do	16.00	35
1174	Better than the above, and the ones with monograms.....	do	40.00	35
1175	Silver, with or without gilt, net wt.....	do	200.00	35

<sup>1</sup> The Chilean dollar is valued at 36.5 cents U. S. currency.

## Tariff valuation of Chile, in effect January 1, 1896, etc.—Continued.

No. of item.	Article.	Unit.	Valuation. <sup>1</sup>	Per cent.
1176	Coffeepots, wt., including wrappage, as follows—Continued. Tinned iron, with or without crockery or porcelain; with or without paint, enamel, or bronzing: with or without parts of other material, gross wt.	Kilogram...	\$0.94	60
1177	The above, nickel plated, gross wt.	do	1.30	25
1178	The above, silvered or gilt, including wrappage	do	3.00	35
	Porcelain or crockery: To be valued as sugar bowls in their corresponding class.			
	Cases, empty, for jewels or cigarettes, wt., including wrappage, follows:			
2532	Covered with leather, silk, or with mixture of other material.	do	24.00	35
2533	Covered with paper, oilcloth, or cloth without silk	do	14.00	35
2534	Wooden or cardboard, for eyeglasses, spectacles, including wrappage.	do	1.60	60
	Cases for hats. (See Boxes.)			
2535	Instruments for teaching mathematics and drawing	Dozen	12.00	Fr.
2536	For engineers' instruments.	Appraiser		Fr.
2537	For other instruments.	do		0
	With tools for artisans. (See Handles.)			
1250	Chalices and large cups.	do		35
1251	Calomel, including vessel.	Kilogram	4.80	25
	Candelabras, hanging or standing, including wrappage:			
1360	Bronze or copper	do	3.00	35
1361	The above nickel plated, gilt, silvered, or varnished.	do	4.80	35
	Candlesticks, including wrappage, as follows:			
1362	Bronze or copper	do	3.00	25
1363	The above nickel plated, gilt, silvered, or varnished.	do	4.80	35
1364	Brittania metal, pewter, or lead, with or without parts of other material.	do	5.00	25
1365	The above nickel plated.	do	6.00	25
1366	The above gilt or silvered	do	8.00	35
1367	White metal, nickel, german silver, or other similar metals, with or without parts of other material.	do	8.00	25
1368	The above gilt or silvered, up to current class.	do	16.00	35
1369	Better quality than the above and those with monograms.	do	40.00	35
	Candlesticks, gross wt., as follows:			
1370	Iron or steel, with or without paint, varnish, tin, or galvanizing.	do	.94	25
1371	The above nickel plated.	do	1.30	25
1372	Pressed glass, white or in colors, with or without ordinary engraving or gilt, sample No. 68.	do	.40	25
1373	Glass or cut crystal, called half crystal, white or in colors, with or without ordinary engraving or gilt, sample No. 69.	do	.65	25
1374	Better quality than the above, sample no. 70.	do	.94	25
1375	Extra quality	do	2.00	35
1376	Crockery or clay, ordinary quality, not superior to sample No. 71.	do	.24	25
1377	As the above, not superior to sample No. 72.	do	.56	25
1378	Extra quality, superior to sample No. 72.	do	1.00	25
1379	White porcelain.	do	.56	35
1380	Of porcelain painted, gilt, enameled, or decorated, up to fair quality.	do	1.00	35
1381	Superior to the above, and those with monograms, up to extra quality.	do	1.60	35
1382	Superfine quality.	Appraiser		35
1383	Of silver, with or without gilt	Kilogram	200.00	35
1384	Catheters of elastic rubber or other nonmetallic substance for introducing into the urethra, including wrappage.	do	16.00	Fr.
	Cinnamon or cassia, gross wt.:			
1388	Whole.	do	1.60	5
1389	Cinnamon, ground	do	2.00	5
1390	Cantharides, whole or in powder, including wrappage	do	8.00	25
1391	Cassia fistula, pod	do	.56	25
	Capeirons for horses, including wrappage:			
1412	Woolen or mixed with any vegetable fiber.	do	2.00	25
1413	Cotton, hemp, or jute.	do	1.00	25
	Capes and cloaks for women and children:			
	Woolen or cotton alpaca—			
1414	Up to fair quality.	Each	6.60	60
1415	Extra quality	do	14.00	60
	Woolen or silk alpaca—			
1416	Up to fair quality.	do	14.00	60
1417	Extra quality	do	28.00	60
	Casimere, cloth, or any other woolen goods—			
1418	Ordinary quality.	do	16.00	60
1419	Fair quality	do	28.00	60
1420	Extra quality.	do	56.00	60

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*Tariff valuation of Chile, in effect January 1, 1896, etc.—Continued.*

No. of item.	Article.	Unit.	Valuation. <sup>1</sup>	Per cent.
	<b>Capes and cloaks for women and children—Continued.</b>			
	Casimere, cloth, or any other woolen goods with cotton mixture or other vegetable fiber—			
1421	Ordinary quality .....	Each	\$8.00	60
1422	Fair quality .....	do	16.00	60
1423	Extra quality .....	do	32.00	60
	Of velvet, plush, or other silk goods or with mixture of cotton—			
1424	Up to fair quality .....	do	72.00	60
1425	Extra quality .....	do	100.00	60
1426	Extra quality, with embroidery or with linen or silk lace.	Appraiser		60
1427	Capes and cloaks, casimere or woolen cloth, for men .....	do		60
	Cloaks, military, of woolen cloth:			
1428	Ordinary quality .....	Each	24.00	60
1429	Fair quality .....	do	40.00	60
1430	Extra quality .....	do	72.00	60
	Capsules, medicinal, including wrappage:			
1431	Sulphate of quinine or other alkaloids, in small boxes or bottles .....	Kilogram	20.00	25
1432	The above in bottles or tins for selling by weight .....	do	32.00	25
1433	Medicinal, not specified, in small bottles or boxes .....	do	6.00	25
1434	The above in bottles or tins for selling by weight .....	do	8.00	25
1435	Of gelatine, empty, for medicaments, net wt. ....	do	8.00	25
	Caps, gross wt., as follows:			
1436	Metal, with monogram or name, for bottles .....	do	1.60	5
1437	The above without monogram or name .....	do	.94	5
1438	Of corn husks, for bottles .....	do	6.00	35
1439	Crucibles, white porcelain, for assays .....	do	.56	Fr.
1440	Caps, tinned iron, for chemists' bottles .....	do	1.50	60
1441	The above with gilt or silvering .....	do	3.00	35
	Carabines, as follows:			
1446	Fulminant, ordinary .....	Each	6.60	35
1447	Better class than the above .....	Appraiser		35
1448	Repeating, Winchester, or other systems .....	Each	32.00	35
1449	Parlor, up to fair quality .....	do	14.00	35
1450	Caramel liquid to color liquors, gross wt .....	Kilogram	1.00	25
1456	Coal, coke, and patent pressed coal .....	Ton	20.00	Fr.
1457	Coal, wood, whole .....	Quintal	6.60	25
	Coal, animal, in powder:			
1458	In glass vessel, including vessel .....	Kilogram	.56	25
1459	In wooden vessel or cloth bag, gross wt. ....	do	.24	25
1460	Coal, vegetable, called Belloc, or other similar ones, in flasks, including vessel .....	do	2.00	25
1461	Coal, vegetable, in powder, in wooden vessel or cloth bag, gross wt. ....	do	.24	25
	Carbonate of—			
1462	Ammonia, gross wt. ....	do	.32	5
1463	Baryta, natural .....	do	.24	25
1464	Baryta, purified .....	do	1.60	25
1465	Bismuth .....	do	14.00	25
1466	Cadmium .....	do	12.00	25
1467	Lime, prepared or precipitated, gross wt. ....	do	.24	25
1468	Zinc .....	do	1.60	25
1469	Copper, for industries .....	do	2.50	25
1470	Copper, purified .....	do	4.00	25
1471	Creosote .....	do	40.00	25
1472	Strontium .....	do	2.50	25
1473	Guaiacol .....	do	72.00	25
1474	Iron .....	do	1.00	25
1475	Lithium .....	do	12.00	25
1476	Manganese .....	do	4.00	25
1477	Magnesia, in powder, gross wt .....	do	.56	25
1478	Magnesia, crystallized .....	do	2.50	25
1479	Lead, purified .....	do	2.00	25
1480	Lead, without purifying or white lead, gross wt. ....	do	.40	25
1481	Potash, impure, gross wt .....	do	.32	5
1482	Potash, purified .....	do	3.00	25
1483	Soda, crystallized (soda crystal), gross wt .....	do	.04	60
1484	Soda, calcined (soda ashes), gross wt. ....	do	.06	60
1485	Soda, medicinal, or bicarbonate, gross wt. ....	do	.24	25
1486	Crayons, drawing, including wrappage .....	do	1.60	25
	Coal scuttles, gross wt., as follows:			
1487	Iron or steel .....	do	.56	25
1488	Tin, with or without paint, varnish, tinning, or galvanizing .....	do	.94	60
1489	Bronze or copper .....	do	1.60	25
	Cardamom:			
1490	Whole .....	do	6.60	25
1491	In powder .....	do	10.00	25
1499	Carmine, including wrappage .....	do	32.00	25
1500	Carminative balsam, including vessel .....	do	6.00	25
1515	Carts or wagons .....	Appraiser		15

<sup>1</sup> The Chilean dollar is valued at 36.5 cents U. S. currency.

## Tariff valuation of Chile, in effect January 1, 1896, etc.—Continued.

No. of item.	Article.	Unit.	Valuation. <sup>1</sup>	Per cent.
	Cars, iron or steel:			
1522	For portable railways, gross wt.	Kilogram	\$0.56	5
1523	For steam railways, gross wt.	Appraiser		25
1524	For transporting freight.	do		60
1525	Carriages.	do		60
1529	Charts, geographical or topographical.	do		Fr.
	Cardboard, including wrappage, as follows:			
1536	Ordinary, and the same cut for bookbinders, sample No. 73	Kilogram	.24	Sp.
1537	Fair quality, and also cut for tickets (railway, etc.), sample No. 74.	do	.58	25
1538	Extra quality.	do	1.00	25
1539	Perforated, for embroidery.	do	2.00	60
1540	Oiled, and that with cloth and rubber for letterpresses.	do	3.00	25
	Cardboard, gross wt., as follows:			
1541	Ordinary, sample No. 75, with or without tar or pitch.	do	.20	Sp.
1542	Asbestos, for ceilings.	do	.58	5
1543	Asbestos, for machine packing.	do	.58	5
	Cartridge boxes or cases, including wrappage:			
1544	Leather.	do	6.60	35
1545	Cloth.	do	3.00	25
	Cartridges for firearms, gross wt.:			
1546	Cardboard, empty, with or without corresponding wad.	do	1.20	35
1547	Cardboard, loaded with ammunition.	do	.80	35
1548	Ordinary metal, empty, with or without corresponding wad.	do	3.00	35
1549	Ordinary metal, charged with ammunition.	do	2.00	35
1550	Loaded with ammunition or ball.	do	2.40	35
1551	Loaded with ball.	do	1.60	35
	Cocoa shells, gross wt.:			
1554	Whole.	do	.14	25
1555	In powder.	do	.40	25
	Cascarilla bark, gross wt., as follows:			
1556	Whole.	do	1.30	25
1557	In powder.	do	1.60	25
	Cassimere, woolen, for suits, cheviot, diagonal, serge, napped, or other similar texture, as follows:			
1558	Woolen, or flock wool, with mixture of cotton or other vegetable fiber, printed or not with figured patterns: single width, from 60 to 75 centimeters—			
	Ordinary quality, sample No. 76.	Meter	.60	25
1559	Fair quality, sample No. 77.	do	1.00	25
1560	Extra quality.	do	1.60	25
1561	Double width, ordinary quality.	do	1.20	25
1562	Double width, fair quality.	do	2.00	25
1563	Double width, extra quality.	do	3.20	25
1564	Woolen or wool with a little mixture of any other material in the pattern: single width, ordinary quality, sample No. 78.	do	1.20	25
1565	Fair quality, sample No. 79.	do	2.40	25
1566	Extra quality.	do	4.00	25
1567	Double width, ordinary quality.	do	2.40	25
1568	Double width, fair quality.	do	4.80	25
1569	Double width, extra quality.	do	8.00	25
1570	Cassinette or other similar woolen cloths with mixture of cotton, for suits, sample No. 80, six-tenths of a cent for each centimeter in width.	do		25
	Of better quality than the above: to be valued as cassimeres in its corresponding class.			
1571	Chestnuts, with shell or shelled, gross wt.	Kilogram	.20	60
1572	Castoreum, dry or in powder.	do	72.00	25
1573	Cataplasms or poultice, medicinal, including wrappage.	do	5.00	25
	Catechu, including wrappage:			
1574	Gum, whole.	do	1.30	25
1575	In powder.	do	2.00	25
1576	Or terra japonica, including wrappage.	do	.56	25
1591	Caoutchouc, in sheets.	do	10.00	25
1592	Caviar (fish roes), gross wt.	do	1.30	60
1599	Cement, Roman, Portland, or other similar, gross wt.	do	.04	15
	Cherries, gross wt.:			
1619	Dried.	do	.40	60
1620	In water, brandy, their own juice, or in sirup.	do	.80	60
1621	Comfits.	do	1.30	60
	Cyanide of—			
1646	Barium.	do	16.00	25
1647	Zinc.	do	12.00	25
1648	Copper.	do	12.00	25
1649	Iron.	do	12.00	25
1650	Mercury.	do	14.00	25
1651	Gold.	Gram	3.00	25
1652	Silver.	Kilogram	80.00	25
1653	Potash, yellow (ferrocyanide).	do	1.60	Fr.
1654	Potash, red (ferrocyanide).	do	3.20	Fr.
1655	Potassium and sodium.	Appraiser	3.20	Fr.

<sup>1</sup> The Chilean dollar is valued at 36.5 cents U.S. currency.

*Tariff valuation of Chile, in effect January 1, 1896, etc.—Continued.*

No. of item.	Article.	Unit.	Valuation. <sup>1</sup>	Per cent.
	Cigar cases or cigarette cases, as follows:			
1656	Peruvian straw or imitation	Appraiser		35
1657	Cardboard, paper, oilcloth, or cloth	Dozen	\$2.00	35
1658	Ordinary leather	do	8.00	35
1659	Fine	do	32.00	35
1660	Pearl, tortoise shell, or ivory	Appraiser		35
1661	Ordinary metal	do		35
1662	Silver, with or without gilt	Kilogram	200.00	5
	Cigarettes, whatever wrappage:			
1663	Habana tobacco	do	9.00	Sp.
1664	Other tobacco	do	9.00	Sp.
1665	Medicinal, not of tobacco, including wrappage	do	10.00	25
1666	Cigars	do	20.00	Sp.
1667	Cinnabar, including wrappage	do	5.00	25
1677	Chisels, iron or steel, gross wt	do	.80	Fr.
	Citrate of—			
1710	Ammonia	do	6.00	5
1711	Bismuth	do	16.00	25
1712	Lime	do	6.00	25
1713	Iron	do	6.00	25
1714	Iron, ammoniated	do	6.00	25
1715	Iron and magnesia	do	6.00	25
1716	Iron and manganese	do	6.00	25
1717	Iron and potash	do	6.00	25
1718	Iron and strychnine	do	24.00	25
1719	Iron and quinine	do	24.00	25
1720	Lithia	do	12.00	25
1721	Magnesia and potash, powdered or granulated, in flasks (small), including wrappage	do	1.60	25
1722	Magnesia and potash, powdered or granulated, in tins or flasks, including wrappage	do	1.60	25
1723	Manganese	do	6.00	25
	Clarinets:			
1726	War	Each	6.00	35
1727	Harmonical, with pistons or cylinders	do	20.00	35
	Clarinets as follows:			
1728	Boxwood	do	16.00	35
1729	Ebony or granadillo	do	24.00	35
1730	Extra quality, with silver keys	do	56.00	35
	Cloves, spice, gross wt.:			
1734	Whole	Kilogram	1.30	25
1735	Ground	do	2.00	25
	Chloral:			
1755	Hydrated	do	6.00	25
1756	Amide	do	20.00	25
	Chlorate of—			
1757	Baryta	do	3.00	25
1758	Strontium	do	8.00	25
1759	Potash, gross wt.	do	1.00	5
1760	Soda	do	2.00	25
1761	Chlorhydrate of quinine or other alkaloids	do	40.00	
	Chlorhydrate of ammonia or iron. (Sec Hydrochlorate.)			
	Chloredyne, including wrappage:			
1762	In small flasks	do	14.00	25
1763	In other vessels	do	9.40	25
1764	Chloroform, including vessel	do	4.00	25
	Chloride of—			
1765	Antimony, concrete	do	2.00	25
1766	Antimony, liquid	do	1.50	
1767	Sulphur	do	4.00	25
1768	Barium	do	.90	25
1769	Bismuth	do	14.00	25
1770	Cadmium	do	14.00	25
1771	Lime, gross wt	do	.16	5
1772	Zinc, fused or distilled	do	3.00	25
1773	Zinc, liquid	do	.24	25
1774	Cobalt, crystallized	do	6.00	25
1775	Tin	do	1.30	25
1776	Ethyl	do	24.00	25
1777	Iron, ammoniated	do	3.00	25
1778	Iron	do	2.00	25
1779	Magnesia, purified	do	2.00	25
1780	Magnesia for industries, gross wt.	do	.12	25
1781	Nickel, crystallized	do	8.00	25
1782	Gold and ammonium	Gram	1.30	25
1783	Gold and sodium	do	1.30	25
1784	Gold, pure	do	1.60	25
1785	Silver	Kilogram	130.00	25
1786	Platinum	Gram	.56	25
1787	Lead	Kilogram	2.00	25
1788	Potassium	do	1.20	15

<sup>1</sup> The Chilean dollar is valued at 36.5 cents U. S. currency.

## Tariff valuation of Chile, in effect January 1, 1896, etc.—Continued.

No. of item.	Article.	Unit.	Valuation. <sup>1</sup>	Per cent.
	Chloride of—Continued.			
1789	Sodium, crystallized, pure	Kilogram	\$1.00	25
1790	Sodium in bottles, disinfectant or liquor of Labarraque, including vessel.	do	.56	25
1791	Coal tar of Lebeus in flasks, including wrappage	do	.80	25
1792	Cobalt, metallic, crude	do	40.00	25
	Copper, manufactured, not specified; to be valued as bronze (manufactured) in its corresponding class:			
1793	In sheets or plates for sheathing ships, gross wt	do	.80	Fr.
1794	In bronze sheets or plates for other uses, gross wt	do	.80	Fr.
1795	In bronze sheets or plates (perforated), gross wt	do	1.20	25
1796	In bronze (old) in useless pieces, or torn from ships' sheathing	do	.56	Fr.
1797	Coca, in leaves, including wrappage	do	1.30	25
1798	Cocaine	do	72.00	25
1805	Cocoanuts, Panama	do	.14	60
1806	Cocoanuts, ground, dry, gross wt	do	.65	60
	Carriages, baby, of oster or wood:			
1807	Without springs or tops	Each	12.00	35
1808	Without springs, with tops	do	16.00	35
	With springs, with or without tops—			
1809	Ordinary quality	do	16.00	35
1810	Fair quality	do	24.00	35
1811	Extra quality	{ Appraiser }		35
1812	Coaches	do		60
1813	Cochineal, gross wt	Kilogram	4.00	25
	Cocktail mixers, including wrappage:			
1814	Ordinary metal, with or without nickel plating	do	6.60	25
1815	Ordinary metal, silvered	do	16.00	35
	Cognac:			
1823	In flasks or common bottles (as brandy bottles)	Dozen	20.00	Sp.
1824	In other vessels	Liter	2.00	Sp.
	Colcothar:			
1837	Ordinary	Kilogram	.40	25
1838	Washed	do	.80	25
	Collodion:			
1856	Cantharidal	do	8.00	25
1857	For photography	do	4.00	25
1858	Medicinal	do	4.00	25
	Calumba, gross wt:			
1859	Whole root	do	1.30	25
1860	In powder	do	2.00	25
	Colocynth:			
1861	Whole	do	3.00	25
1862	In powder	do	4.00	25
1863	Coloring, or composition for coloring beer, gross wt	do	.40	25
	Collars:			
1864	Patent leather, for horses	Each	8.00	35
1865	Common leather, for horses	do	6.00	35
1866	Leather, ordinary quality, for mules	do	3.00	35
1867	Leather, with or without parts of ordinary metal, for dogs, including wrappage	Kilogram	5.00	35
1868	Of ordinary metal, for dogs, including wrappage	do	4.00	25
	Collar buttons. (See Buttons.)			
1872	Cumin, gross wt	do	.56	60
	Cabinets, oak or ordinary American walnut, with wooden or marble top, with or without paint, waxing, or varnishing:			
1873	Without incrustation or carving or mirror	Each	64.00	60
1874	Without incrustation or carving, with mirror	do	100.00	60
1875	With incrustation or carving, without mirror	do	130.00	60
1876	With incrustation or carving, with mirror	do	200.00	60
	Cabinets, mahogany, cedar, jacaranda, walnut (current or fine quality), rosewood, sandal, or other similar woods, solid or veneered, with wooden or marble top, with or without waxing or varnishing:			
1877	Without incrustation or carving or mirror	do	100.00	60
1878	Without incrustation or carving, with mirror	do	160.00	60
1879	With incrustation or carving, without mirror	do	200.00	60
1880	With incrustation or carving, with mirror	do	320.00	60
	Compasses:			
	Carpenters', with or without parts of ordinary metal, including wrappage	Kilogram	2.00	Fr.
1881	Iron or steel	do	2.00	Fr.
1882	Bronze or copper	do	3.20	Fr.
1883	Wooden	do	1.30	Fr.
1884	Binnacle (naut.)	Appraiser		Fr.
1885	Of ordinary metal, for mathematical studies	do		Fr.
	Composition, gross wt, as follows:			
1887	Liquid for clarifying liquors	Kilogram	2.00	25
1888	Asbestos and cement for boilers	do	.24	5
1889	For printing-press rollers	do	2.00	Fr.

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*Tariff valuation of Chile, in effect January 1, 1896, etc.—Continued.*

No. of item.	Article.	Unit.	Valuation. <sup>1</sup>	Per cent.
	Condurango, gross wt.:			
1898	Bark, whole	Kilogram	\$1.30	25
1894	Bark, in powder	do	2.00	25
	Comfits, gross wt., as follows:			
1896	Not medicinal	do	1.30	60
1896	Medicinal, for selling by wt.	do	2.00	25
1897	Medicinal, in small boxes or flasks	do	3.20	25
1908	Counter irritant, Dr. Jayne's, gross wt.	do	1.30	25
1914	Coplabate of iron	do	24.00	25
1915	Coplabate of soda	do	20.00	25
1916	Copal, whole, including wrappage	do	1.30	25
	Cups (drinking), including wrappage, as follows:			
1921	White metal, nickel, German silver, or other similar metals, with or without parts of other material.	do	8.00	25
1922	The above silvered or gilt, up to current class	do	16.00	35
1923	Of better quality than the above, and those with monograms.	do	40.00	35
1928	Silver, with or without gilt, net wt.	do	200.00	35
1929	Cupels, for testing, gross wt.	do	.56	Fr.
1931	Copra, gross wt.	do	.24	Fr.
1932	Coral, manufactured or not	Appraiser		15
1933	Coralline or Corsican coral, mass	Kilogram	.65	25
1949	Cork, in sheets	do	.24	Fr.
1950	Cork stoppers for bottles, etc., gross wt., including wrappage	do	1.30	Fr.
1951	With parts of ordinary metal, with or without nickel plating	do	3.20	25
1952	The above silvered	do	4.80	35
1953	With crockery, porcelain, wood, or glass parts	do	2.40	35
	Cord or line of oakum, marline, housing, hemp housing, Spanish grass, hemp or jute, up to 21 millimeters in circumference, gross wt.:			
1954	Tarred	do	1.00	35
1955	Not tarred	do	.80	35
	Cornices for window curtains, including wrappage:			
1963	Of bronze or copper	do	6.00	35
1964	Of wood	do	2.00	35
	Cornices for buildings, gross wt.:			
1965	Galvanized or tinned iron	do	.24	15
1966	Zinc	do	.80	35
	Cambrics, plain cloth, as follows:			
1279	Cotton, white, over 40 threads of wool and warp	do	3.00	25
1280	The above painted, up to 40 threads	do	3.00	25
1281	The above painted, over 40 threads	do	4.80	25
1282	Of white linen	do	7.20	35
1283	Of painted lined	do	8.80	35
1284	Of white or painted linen with mixture of any vegetable fiber	do	6.00	35
	Corsets, of cotton cloth, or with mixture of other material except wool and silk, for women and girls:			
1983	Ordinary quality, sample No. 88	do	.15	60
1984	Of fair quality, sample No. 89	do	.30	60
1985	Extra quality	do	.80	60
1986	Other kinds	Appraiser		60
1987	Cutters, iron or steel, for pipes (tubes), gross wt.	Kilogram	1.30	Fr.
	Curtains, with or without trimmings, of any other material except wool or silk, including wrappage:			
	Gauze, linen, muslin, tulle, or any other cotton cloth, plain or embroidered with braid of same material—			
2004	Ordinary quality	do	6.00	35
2005	Fair	do	12.00	35
2006	Extra	do	20.00	35
2007	Hemp or jute cloth	do	4.00	35
2008	Woolen, up to fair quality	do	12.00	35
2009	Woolen, up to extra quality	do	20.00	35
	Curtains, including wrappage:			
	Woolen, with mixture of silk—			
2010	Up to fair quality	do	16.00	35
2011	Extra quality	do	32.00	35
2012	Of silk	do	72.00	35
2013	Of silk, with mixture of any inferior material	do	32.00	32
2014	Cosmetic, hair, including wrappage (perfumery)	do	4.00	60
2019	Cotton, twilled, white or blue	do	1.60	25
2021	Creas, of white cotton goods, plain, thick, especially to put between lining and cloth.	do	1.50	25
2022	Creas and coarse linen, hemp or jute, or with mixture of other vegetable material, sample No. 90.	do	1.70	35
2023	The above of better quality	do	3.20	35
	Creas for bed sheeting: To be valued as bramant in its corresponding class.			25
	Cream, scented. (See Pomades.)			
2025	Cream of tartar	do	1.60	25

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## Tariff valuation of Chile, in effect January 1, 1896, etc.—Continued.

No. of item.	Article.	Unit.	Valuation. <sup>1</sup>	Per cent.
2026	Creolin, liquid, including vessel	Kilogram	\$0.80	25
2027	Creosote:			
2027	Billiard's, including wrappage	do	12.00	25
2028	Other classes, including wrappage	do	4.00	25
	Crepe, as follows:			
2029	Silk, or with cotton mixture, called English crimps	do	40.00	35
2030	Silk, of another kind	do	80.00	35
2031	The above with mixture of any other inferior material	do	40.00	35
2032	Crepe, or woollen crepe	do	9.00	25
2033	Crepe, or woollen crepe, with mixture of any other material except silk	do	6.00	25
2034	Crepe, or woollen crepe, with silk mixture	do	40.00	35
	Chalk:			
2035	Prepared or precipitate, gross wt	do	.24	25
2036	Mercurial or mercury and lime	do	3.00	25
2037	Cretona cotton, for upholstering furniture, for hangings or other uses	do	3.00	25
	Chromate of—			
2032	Ammonia	do	8.00	5
2033	Iron	do	8.00	25
2034	Lead	do	4.00	25
2035	Potash (neutral), yellow	do	2.00	25
2036	Potash (bi), red	do	.94	25
	Chronometers:			
	Pocket, for scientific observation—			
2058	With silver case	Each	240.00	15
2059	With gold case	do	480.00	15
2060	Marine, large, for scientific observations	Appraiser		Fr.
	Crosses and medals for rosaries or other uses, including wrappage:			
2062	Ordinary metal	Kilogram	3.00	25
2063	The above nickle plated, silvered, or gilt	do	6.00	35
2064	Pearl	do	24.00	25
2065	Ivory, net wt.	do	56.00	35
2066	Other kinds	Appraiser		0
	Cross arms 'or telegraph poles, gross wt.:			
2067	Iron or steel	Kilogram	.32	Fr.
2068	Wooden	do	.56	25
	Cubeb pepper, gross wt.:			
2079	Whole	do	1.30	25
2080	In powder	do	2.00	25
	Covers, fork and spoon, for salad, including wrappage:			
2082	Boxwood	do	6.00	25
2083	Ebony or buffalo horn	do	14.00	25
2084	Ivory	do	56.00	35
	Collars and cuffs for shirts, including wrappage:			
2122	In paper	do	6.00	25
2123	Cotton goods	do	12.00	60
2124	Linen or with mixture of any other vegetable fiber	do	12.00	60
2125	Composition called celluloid	do	14.00	25
	Cradles:			
2168	Bronze or copper, with or without parts of iron, gross wt	do	1.60	60
2169	Oslar or juncus (bulrush), gross wt	do	1.30	60
	Other kinds. (See Bedsteads.)			
	Chancaca sugar, a sweetmeat made of cane sugar:			
2219	In small loaves	do	.32	Sp.
2220	In cakes	do	.08	Sp.
2239	Checks, bank, including wrappage	do	6.60	60
2249	Chocolate, in paste or powder, and also cocoa, in powder, gross wt.	do	1.20	35
2250	As the above, in milk, gross wt	do	1.30	60
	Chocolate pots: To be valued as coffee pots in their corresponding class.			
2173	Curacao, a sweet liqueur, in bottles or flasks	Dozen	32.00	Sp.
2174	In other vessels	Liter	4.40	Sp.
2061	Croton, chloral, including vessel	Kilogram	24.00	25
2171	Curare	do	72.00	25
2072	Curarine	do	72.00	25
691	Checkreins, leather, for horses, including wrappage	do	8.00	35
1816	Codeine	do	72.00	25
1959	Coridaline	do	72.00	25
2042	Chrysarobin	do	12.00	25
2248	Chinoline, pure	do	14.00	25
2057	Chrome, metallic	do	8.00	25
	Chromos. (See Prints.)			
2167	Cumarine	do	72.00	25
	Chisels:			
2418	Iron or steel, with or without handles, for artisans, gross wt.	do	.56	Fr.
2676	Paring or gouges, with or without handles, for artisans, gross wt.	do	1.30	Fr.
2616	Counters, caoutchouc, for railway or other uses, including wrappage.	do	14.00	25

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*Tariff valuation of Chile, in effect January 1, 1896, etc.—Continued.*

No. of Item.	Article.	Unit.	Valuation. <sup>1</sup>	Per cent.
	Counters, for games, including wrappage:			
2617	Bone.....	Kilogram...	\$6. 60	25
2618	Ivory.....	do	56. 00	25
2619	Pearl.....	do	72. 00	25
	Caps, percussion, including wrappage:			
2762	For firearms.....	do	6. 00	35
2763	Dynamite.....	do	6. 00	25
	Covers, including wrappage:			
2764	Paper, for hats.....	do	1. 30	60
2765	Cases, leather, for firearms, with or without belts of same material.	do	12. 00	35
2766	Covers, straw, for packing bottles, gross wt.	do	12. 00	25
	Covers or cases for pillows:			
2767	Of cotton cloth, without lace or embroidery.....	do	3. 60	35
2768	The above with ordinary lace or embroidery.....	do	4. 80	35
2769	Of linen cloth or with mixture of other vegetable fiber, without embroidery or lace.	do	8. 00	35
2770	The above with lace or embroidery (ordinary).....	do	12. 00	35
2771	Other kinds, or with fine lace.....	Appraiser		35
	Cringles or thimbles, gross wt:			
2798	Iron or steel, with or without galvanizing or tinning.....	do	. 56	Fr.
2799	Bronze or copper.....	do	1. 60	Fr.
2800	Wooden.....	do	. 56	Fr.
	Cloths, various, as follows:			
2812	Cotton, white, plain, of which the texture does not exceed 40 threads of woof and warp.	Kilogram...	1. 50	25
2813	The above that exceed 40 threads of woof and warp.....	do	3. 00	25
2814	Cotton, white, twilled, for sheeting or other uses.....	do	1. 60	25
2815	Cotton, of crimped texture, for towels.....	do	2. 40	25
2816	Cotton, worked or calendered especially for bookbinders.....	do	3. 00	5
2817	Cotton, for trousers, sample No. III.....	do	1. 80	25
2818	Of cotton, with mixture of wool, called Union, for trousers or suits.	do	3. 20	25
2819	Of cotton, knitted for undershirts or other uses.....	do	1. 80	25
2820	Of wool, knitted for undershirts or other uses.....	do	8. 00	25
2821	Of wool, knitted, with mixture of other material, except silk, for undershirts or other uses.	do	6. 00	25
2822	Cotton, flanneled, dyed, for shirts or other uses.....	do	2. 00	25
2823	Of special cotton for kitchen towels.....	do	1. 60	25
2824	Linen, hemp, or jute, with or without mixtures of these same materials or with cotton, especially for kitchen towels or other uses, sample No. 112.	do	2. 00	25
2825	Better class than the above, sample No. 113.....	do	3. 00	25
2826	Linen or with mixture, buckram for suits: To be valued as drills in its corresponding class.	do		
2826	Impermeable or waterproof, with rubber, of cotton or of any other vegetable material.	do	4. 00	Fr.
2827	Waterproof with rubber, of wool or with mixture of any other material except silk.	do	5. 00	Fr.
2828	Waterproof with rubber, of silk or with mixture of any other material.	do	10. 00	Fr.
	Cloths for ponchos not specified, as follows:			
2829	Of cotton, unfriezed.....	do	3. 00	25
2830	Of cotton, friezed.....	do	2. 00	25
2831	Of cotton, with or without frieze, with woolen stripes.....	do	4. 00	25
2832	Of wool, with mixture of any other vegetable material, without frieze.	do	5. 00	25
2833	The above, with frieze—			
	Ordinary quality, sample No. 114.....	do	3. 00	25
2834	Fair quality, sample No. 115.....	do	4. 40	25
2835	Of better quality than the above, sample No. 116.....	do	6. 60	25
2836	Extra quality.....	do	9. 40	25
2837	Of wool, without frieze.....	do	12. 00	25
2838	Of wool, with frieze—			
	Ordinary quality.....	do	4. 00	25
2839	Fair quality.....	do	6. 00	25
2840	Extra quality.....	do	12. 00	25
2841	Of vicuña wool or other superior classes of wool.....	Appraiser		25
	Cloths for dresses not specified, as follows:			
2842	Cotton, dyed, plain, of which the texture does not exceed 40 threads of woof and warp.	Kilogram...	3. 00	25
2843	That which exceeds 40 threads of woof and warp.....	do	4. 80	25
2844	Cotton, open work, white or dyed.....	do		
2845	Cotton sateen, dyed.....	do	4. 00	25
2846	Cotton with silken stripes, veins, or threads.....	do	3. 00	25
2847	Of unbleached linen or with mixture of other material except silk or wool.	do	10. 00	36
		do	3. 20	25
2848	Woolen, with mixture of cotton or other vegetable fiber, plain, worked, sateened, twilled, or open work.	do	5. 00	25

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## Tariff valuation of Chile, in effect January 1, 1896, etc.—Continued.

No. of Item.	Article.	Unit.	Valuation. <sup>1</sup>	Per cent.
	Cloths for dresses not specified, as follows—Continued.			
2849	Woolen, plain, that does not exceed 35 threads of wool and warp.	Kilogram...	\$6.60	25
2850	Over 35 threads of wool and warp	do	12.00	25
2851	Woolen, worked, sateened, twilled, or with open work	do	7.00	25
2852	Woolen with silk, with or without mixture of other material	do	16.00	35
2853	Silk, for dress or linings	do	56.00	35
2854	Silk, with mixture of other inferior material, for dresses or linings.	do	24.00	35
	Silk, with velvet stripes or veins	do	72.00	35
2856	The above with mixture of other inferior material	do	40.00	35
2857	Of unbleached silk	do	40.00	35
	Flanneled, to be valued as flannel in its corresponding class.			
	Cloths for furniture, carriages, or curtains, not specified, as follows:			
2858	Cotton, sample No. 117	do	4.00	25
2859	Cotton, with mixture of jute, hemp, or other vegetable material.	do	3.00	25
2860	Hemp or jute, or mixed with other vegetable material	do	3.00	25
2861	As the two above, with wool	do	4.00	25
2862	Cotton and wool	do	6.00	25
2863	Cotton, with silken patterns, with or without mixture of other materials.	do	12.00	35
2864	Of woolen	do	8.00	25
2865	Woolen, with mixture of other material, except silk	do	6.00	25
2866	Woolen, with silk, with or without mixture of other inferior material.	do	16.00	35
2867	Silk	do	56.00	35
2868	Silk, with mixture of other inferior material	do	24.00	35
2869	Silk, with velvet stripes or veins	do	72.00	35
2870	The above, with mixture of inferior material	do	40.00	35
2871	Cloths, hemp or jute, for bagging, gross wt., sample No. 118	do	.40	15
	Cloths, cotton, called rough "tocuyo." (See Osnaburghs.)			
	Cloths for vests. (See Piqué.)			
	Cloths, dyed, for trunk lining. (See Sail cloth.)			
	Cape, as follows:			
2920	Of knitted cotton for infants	do	.24	35
2921	Cotton cloth, with or without lace or ribbons (ordinary) for same.	Dozen	14.00	35
2922	Merino or woolen cloth, with or without trimmings of lace or ribbons (not fine) up to fair quality.	do	20.00	35
2923	The above embroidered.	do	48.00	35
2924	Straw or horse hair, for boys—			
	Ordinary quality	do	8.00	35
2925	Fair quality	do	16.00	35
2926	Extra quality	do	32.00	35
2927	Of cassimere or woolen cloth for boys	do	20.00	35
2928	The above with cotton mixture or other vegetable material.	do	12.00	35
2929	Of coarse balze, linen, or cotton drill, ordinary, for launchmen, sailors, or troops.	do	6.60	35
2930	Cloth for men	do	24.00	35
2931	Silk with cotton mixture or any other vegetable material, for traveling.	Kilogram	32.00	35
2932	Of wool or with mixture of vegetable material, traveling.	do	14.00	35
2933	Other kinds and the ones with tortoiseshell visors	Appraiser		35
	Cape, night, as follows:			
2934	Of knitted cotton	Kilogram	8.00	35
2935	Knitted silk	do	80.00	35
2936	The above, with mixture of inferior material	do	40.00	35
2937	Other classes	Appraiser		35
2961	Cranes, gross wt.	Kilogram	.65	Fr.
	Cages, bird, as follows:			
3156	Iron or steel wire, with or without parts of other material, with or without paint, varnish, coppering, bronzing, tinning, or galvanizing.	do	1.60	Fr.
3157	Bronze or copper wire, with or without parts of other material, with or without gilt, silvering, or nickel plating.	do	4.00	Fr.
3158	Of wire netting, with or without parts of other material, for keeping meats, or fly traps, gross wt.	do	1.60	25
1245	Calcomanias, including wrappage	do	6.00	35
1890	Closets, water, or urinals of wrought iron, with crockery or porcelain, gross wt.	do	.56	25
1891	Closets, wrought iron, with receiver of same metal, or crockery, or porcelain, with embolus or not, with or without parts of bronze or copper, gross wt.	do	.65	35
1892	Closets, crockery or porcelain, gross wt.	do	.56	35
2727	Crushed wheat, gross wt.	do	.24	25
	Chalk lines, including wrappage:			
3316	For carpenters	do	3.00	5

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*Tariff valuation of Chile, in effect January 1, 1896, etc.—Continued.*

No. of Item.	Article.	Unit.	Valuation. <sup>1</sup>	Per cent.
3428	Capetans, iron .....	Kilogram	\$ .65	Fr.
	Coffee grinders, gross wt., as follows:			
3638	Ordinary, with wooden cases .....	do	.56	25
3639	Ordinary, with iron or steel cases .....	do	.56	25
3640	Ordinary iron, steel or tin, with hopper, with or without fly wheel .....	do	.94	25
3641	Of iron or steel, with one or two fly wheels, American or its imitation, with or without parts of ordinary metal .....	do	.65	25
3643	Coins .....	Appraiser		Fr.
3752	Crawfish eyes, whole or in powder .....	Kilogram	6.00	25
	Candlestick with handle: To be valued the same as sugar bowls in their corresponding class.			
3873	Carpet cloth, ordinary, thick, gross wt.: With stamped colored prints, for carpets .....	do	1.60	25
3874	Without colors, for floors in halls or staircases, etc. ....	do	.80	25
	Cloths, as follows:			
3875	Woolen, for billiard tables .....	do	12.00	35
3876	Woolen, called "de damas" .....	do	6.00	35
3877	Woolen, ordinary, called "estrella" (star), up to 140 centimeters in width.	Meter	1.60	35
	Cloths and satins for suits, from 120 to 140 centimeters in width, as follows:			
	Of wool or with mixture of cotton or other vegetable fiber inferior to sample No. 80, to be valued as casimette in its corresponding class.			
3878	The above, ordinary, sample No. 76 .....	do	1.20	35
3879	Fair quality, sample No. 77 .....	do	2.00	35
3880	Extra quality .....	do	3.20	35
3881	Woolen, ordinary, sample No. 78 .....	do	2.40	35
3882	Fair quality, sample No. 79 .....	do	4.80	35
3883	Extra quality .....	do	8.00	35
3884	Called beaver, montagnac, rattinet, or other similar, of wool with cotton mixture, ordinary, sample No. 149.	do	2.80	35
3885	Fair quality, sample No. 150 .....	do	4.00	25
3886	Extra quality .....	do	6.00	35
3887	The above of wool, ordinary quality, sample No. 151 .....	do	5.60	35
3888	Fair quality, sample No. 152 .....	do	8.80	35
3889	Extra quality .....	do	12.00	35
3890	Flannels or other similar wool cloths with mixture of other material except silk, of a single color or with stamped patterns for table covers.	Kilogram	6.00	35
	Combs, including wrappage:			
4077	Wooden .....	do	3.20	35
4078	Horn, bone, caoutchouc, rubber, or paste called ivoryne .....	do	5.20	35
4079	Ivory, or its bone imitation .....	do	56.00	35
4080	Tortoise shell .....	do	80.00	35
4081	Ordinary metal, with or without nickel plating .....	do	3.20	35
4082	Leather, bronze, iron, or steel, for artists .....	do	2.40	35
4083	Horn, bronze, iron, or steel, for horses .....	do	3.20	35
	Combs, braid, of bone, horn, rubber, caoutchouc, paste, or composition, plain or open worked, including wrappage:			
4084	With or without parts or ornaments of other material, for the chignon or to catch and hold the hair.	do	14.00	25
4085	Circular, for girls .....	do	8.00	25
4086	The above, of ordinary metal, with or without nickel plating, including wrappage.	do	3.20	25
	Tortoise shell or ivory, for the same uses: To be valued as manufactured tortoise shell or ivory.			
348	Combs to disentangle hair: To be valued as combs.			
	Canary seed, gross wt. ....	do	.20	60
	Catalogues. (See Advertisements.)			
4234	Cymbals of ordinary metal, with or without nickel plating, for military bands, including wrappage.	do	10.00	35
	Clocks, chronometers for scientific observations. (See Chronometers.)			
4432	Clocks, table, called alarm clocks, of tin or zinc, with or without nickel plating, with or without parts of ordinary metal.	Dozen	22.00	35
	Clocks, sand. (See Hour glasses.)			
4433	Clocks, other classes, not specified .....	Appraiser		
4437	Corn protectors, plasters, including wrappage .....	Kilogram	20.00	25
	Corkscrews, including wrappage:			
5115	Ordinary metal, with or without nickel plating, with screw spring.	do	3.00	25
5116	Wooden, screw or spring .....	do	1.60	25
5117	Iron, called lever .....	do	2.00	25
5118	Common, iron or steel, pocket, and those with wood, bone, or iron handle, up to fair quality.	do	1.60	25
5119	The above extra quality .....	do	3.00	25
	Cider:			
4616	In bottles or flasks, gross wt. ....	do	.40	25
4617	In other vessels .....	do	.44	25

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*Tariff valuation of Chile, in effect January 1, 1896, etc.—Continued.*

No. of item.	Article.	Unit.	Valuation. <sup>1</sup>	Per cent.
4886	Cassocks (for priests) .....	Appraiser		60
4893	Corrosive sublimate .....	Kilogram	\$3.00	25
	Covers, lead, for bottles: To be valued as caps (No. 1436, etc.) in their corresponding class.			
5007	Covers, dish, of wire netting, gross wt .....	do	1.60	25
	Covers, dish, of other classes: To be valued as sugar bowls, in their corresponding class.			
	Covers, book, with or without gilt, bronzing, or silvering, including wrappage:			
5008	Of paper or cloth pasted on cardboard .....	do	2.40	60
5009	The above without cardboard .....	do	6.00	25
5010	Of parchment, on cardboard .....	do	12.00	60
5011	Of parchment, without cardboard .....	do	16.00	35
	Covers for filing letters, (See Letter files.)			
	Cards, including wrappage:			
5016	Cardboard, for photographs .....	do	1.60	60
5017	Cardboard or cardboard paper, white .....	do	2.00	60
5018	Cardboard or cardboard paper, printed or lithographed .....	do	2.40	60
5019	The above with monogram .....	do	3.00	60
5020	Of cardboard or cardboard paper, fancy, with patterns or prints, for greetings or for collectors.	do	6.00	60
5021	Composition, transparent, with patterns or prints, for greetings or bookmarks.	do	50.00	35
5022	Small, printed, for bookmarks, engraved or lithographed, in paper or cardboard, with or without openwork or colors.	do	20.00	60
	Cards, metal, for bottles. (See Tags.)			
	Card cases:			
5023	Of fine leather, including wrappage .....	do	24.00	35
5024	Tortoise shell, with or without incrustations .....	do	120.00	35
5025	Of pearl, with or without incrustations .....	do	56.00	25
5026	Of ivory, plain or openwork .....	do	56.00	35
5027	Of silver, plain or openwork .....	do	240.00	5
5028	Of gold, plain or openwork .....	do	1600.00	5
	Cups, tea: To be valued as sugar bowls in their corresponding class.			
	Cloth, including wrappage:			
5058	Oil, for wounds .....	do	8.00	25
5057	Blistering (blistering plaster) .....	do	12.00	25
5058	Transparent, for tracing .....	do	4.00	25
5059	Cotton, jute, hemp, or linen, prepared for oil painting, without frame.	do	3.00	25
5060	On frame, white wood .....	do	2.00	25
5061	Cotton, worked or calendered, for bookbinders .....	do	3.00	5
5062	Emery, gross wt. ....	do	.90	Fr.
	Hair. (See Horsehair.)			
	Cloth, iron wire, with or without painting, tinning, or galvanizing, gross wt.:			
5063	Especially for hencoops .....	do	.48	5
5064	Of coarse weaving for sieves .....	do	.64	5
5065	Of fine weaving for sieves, covers, or other uses .....	do	1.30	5
	Cloth, copper or brass wire, gross wt.:			
5066	Of coarse weaving for sieves .....	do	1.60	5
5067	Of fine weaving for sieves or other uses .....	do	3.00	5
5068	Court plaster .....	do	4.00	25
	Chalk:			
5140	Ordinary, in block or ground .....	do	.04	25
5141	In small blocks, for billiard cues, including wrappage .....	do	.32	25
5142	In prisms or cylinders, for schools, including wrappage .....	do	.40	25
5143	Tailors', including wrappage .....	do	.80	25
	Coffee roaster: To be valued as furnaces in their corresponding class.			
5201	Cane mills, iron or steel, gross wt. ....	do	.65	Fr.
	Carving sets. (See Knives.)			
	Candles, wt., including wrappage, as follows:			
5273	Of composition, stearin, or coal oil .....	do	.90	35
5274	The above, in colors, with gilt, with or without ornament.	do	2.00	35
5275	Wax, or with mixture of other material .....	do	2.00	60
5276	The above with gilt, with or without ornament .....	do	4.40	60
5277	Of sperm, or with mixture .....	do	2.00	35
5278	The above with colors, with gilt, with or without ornament.	do	4.40	35
5279	Of composition or stearin, called night lamps, including wrappage.	do	1.20	35
5280	Tallow, gross wt. ....	do	.50	25
5281	Candles, old, from ships .....	do	.80	Fr.
784	Corset steels, or of iron, covered with paper or cloth (cotton), for dresses or corsets, or other uses.	do	2.00	5
785	The same covered with cloth of linen, wool, silk, or mixture.	do	4.40	5

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*Tariff valuation of Chile, in effect January 1, 1896, etc.—Continued.*

No. of Item.	Article.	Unit.	Valuation. <sup>1</sup>	Per cent.
786	Corset steels, or of iron, covered with sheepskin, cotton cloth, or paper, for clasping the corset. Chintz. (See Percales.)	Kilogram...	\$4.00	5
	Coffin trimmings, including wrappage:			
176	Cardboard or paper, with or without varnish, silvering, or gilt.	do	4.00	60
177	Tin, with or without paint.	do	1.60	60
178	Tin and iron.	do	1.00	60
179	Zinc, pewter, or lead, with or without silvering or gilt.	do	3.20	35
180	White metal, copper, or brass, with or without gilt or silvering.	do	8.00	35
1163	Cadmium, metallic	do	12.00	25
4354	Cheeses, gross wt.	do	.80	60
	Chemises, for women, as follows:			
	Cotton, without embroidery—			
1297	Up to fair quality	do	16.00	60
1298	Extra quality	do	24.00	60
	Cotton, with embroidery—			
1299	Up to fair quality	do	24.00	60
1300	Extra quality	do	56.00	60
	Linen, or with mixture of any other vegetable fiber, without embroidery—			
1301	Up to fair quality	do	65.00	60
1302	Extra quality	do	96.00	60
	The above with embroidery—			
1303	Up to fair quality	do	96.00	60
1304	Extra quality	do	160.00	60
1731	Clavichords, with pistons	Appraiser		60
1483	Carbonate of soda, crystallized, gross wt.	Kilogram	.04	60
2170	Coupes (a kind of vehicle)	Appraiser		60
	Checkers, including wrappage:			
2259	Whitewood, with or without paint or varnish.	Kilogram	1.20	35
2260	Of ebony wood	do	2.00	35
	Clasps or fasteners, of ordinary metal, including wrappage:			
1099	Paper	do	4.00	25
1100	Trousers	do	3.00	25
1101	Glove	do	8.00	25
1102	Shoe	do	2.00	25
1103	Dress (hook and eye)	do	2.00	25
1104	As the above, sewn on cotton cloth.	do	4.40	25
1105	As the above, sewn on silk or with mixture of other material.	do	40.00	35
	Cocks, for water pipes or engines, gross wt.:			
3394	Iron or steel, with or without parts of ordinary metal.	do	.56	5
3396	The above nickel plated.	do	.80	Fr. 5
3396	Brass or copper, with or without parts of ordinary metal	do	1.60	Fr. 5
3397	The above nickel plated.	do	2.40	Fr. 5
	Cocks, for barrels, kegs, casks, etc., gross wt.			
3398	Of whitewood	do	.80	25
3399	The same varnished, with or without parts of ordinary metal.	do	1.20	25
3400	Tin or pewter, with or without nickel plating.	do	3.00	25
3401	Brass or copper.	do	1.60	25
3402	The above nickel plated.	do	2.40	25
3403	Cocks of iron or steel, for nuts, gross wt.	do	1.20	Fr.
	Can openers, iron or steel, gross wt.:			
27	With handle of same material.	do	.94	25
28	With handle of bone or wood	do	1.30	25
4094	Cotton seed, gross wt.	do	.24	Fr.
	Carpets, of woolen shag, with backing of hemp, jute, or other vegetable material:			
291	Curly, common, with sewing	do	2.00	35
292	Curly, Brussels, with sewing	do	3.20	35
293	Plush, common, with sewing	do	5.60	35
294	Plush, Brussels, with sewing	do	4.40	35
295	Curly, small floor carpets and for using at the foot of sofas or beds.	do	3.00	35
296	Plush, as the above	do	4.80	35
297	Woolen, one piece, unsewn	Appraiser		
298	Leather, for church	Kilogram	12.00	60
299	Leather, for using at the foot of sofas or beds.	do	6.60	60
	Carpets, church, with or without embroidery or fringe of any material except silk:			
300	Cotton velvet	do	8.00	35
301	Woolen velvet, or with mixture of any vegetable material	do	6.60	35
302	Curly woolen shag, with backing of jute, hemp, or other vegetable material.	do	3.20	35

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## Tariff valuation of Chile, in effect January 1, 1896, etc.—Continued.

No. of item.	Article.	Unit.	Valuation. <sup>1</sup>	Per cent.
	Carpets, church, with or without embroidery or fringe of any material except silk—Continued.			
303	Push woolen shag, with backing as the above	Kilogram	\$6.00	35
304	Other kinds	Appraiser		
1792	Cobalt, metallic, crude	Kilogram	40.00	25
2046	Crystal soda, or carbonate of soda, crystallized, gross wt.	do	.04	60
	Crockery, or manufactured clay, in pieces not specified, gross wt., as follows:			
3377	Ordinary quality, sample No. 11	do	.24	25
3378	Fair quality, sample No. 12	do	.56	25
3379	Extra quality, superior to sample No. 12	do	1.00	25
	Corner pieces, gross wt.:			
4473	Whitewood, painted or varnished	do	.80	60
4474	Cabinet wood	do	1.60	60
4475	As the two above, gilt, bronzed, or silvered	do	2.40	60
4476	Papiermaché, or cardboard, with or without gilt or silvering	do	3.00	60
4477	Other classes	Appraiser		60
4489	Clothes, ready-made, not specified	do		60
4348	Cuffs, fur, for women	do		60
3199	Caps, military, for troops, cloth	Dozen	32.00	35
1925	Cups, drinking, of ordinary metal, silvered, with or without parts of other material, including wrappage.	Kilogram	16.00	35
4227	Copper plates, or of composition, for sheathing vessels, gross wt.	do	.80	Fr.
	Diaper. (See Damasks.)			
977	Drums, large, bass drum	Each	32.00	35
1075	Diamonds	Gram	300.00	5
	Drawers, for men, as follows:			
	Cloth or knitted cotton or cotton with woolen frieze—			
1255	Ordinary, sample No. 47	Dozen	8.00	60
1256	Fair quality, sample No. 48	do	12.00	35
1257	Of better quality than the above, sample No. 49	do	20.00	60
1258	Extra quality	do	24.00	35
1259	Of linen or with mixture of other vegetable fiber, up to fair quality, including wrappage, sample No. 50.	Kilogram	5.00	60
1260	Extra quality	do	10.00	60
	Of woolen hannel, knitted or mixed with cotton—			
1261	Ordinary quality, sample No. 51	Dozen	16.00	60
1262	Fair quality, sample No. 52	do	24.00	35
1263	Of better class than the above, sample No. 53	do	40.00	60
1264	Extra quality	do	65.00	35
1265	Silk	Kilogram	72.00	60
1266	Silk mixed with other material	do	40.00	60
1267	Knitted wool, for bathing, including wrappage.	do	4.00	35
	Drawers, for women, cotton cloth, as follows:			
	Without embroidery—			
1268	Up to fair quality	Dozen	12.60	60
1269	Extra quality	do	20.00	60
	With embroidery—			
1270	Up to fair quality	do	16.00	60
1271	Extra quality	do	40.00	60
	Drawing pens, including wrappage:			
2245	Iron or steel	Kilogram	6.00	25
2246	Brass or copper	do	12.00	25
	Dice, wt., including wrappage, as follows:			
2254	Bone	do	6.00	35
2255	Ivory	do	56.00	35
2256	Pearl	do	80.00	35
2257	Dies for screws	do	4.00	Fr.
2258	Demijohns	do	.20	25
	Damasks:			
2261	Cotton, white	do	2.40	25
2262	Cotton, painted	do	3.00	25
	Linen, or with mixture of any other vegetable material, for tablecloths or other uses—			
2463	Up to fair quality	do	4.00	35
2264	Extra quality	do	6.60	35
2265	Woolen	do	8.00	35
2266	Woolen, with mixture of other material except silk	do	6.00	25
2267	Woolen, with silk patterns, with or without other mixture	do	16.00	35
2268	Silk	do	56.00	35
2269	Silk, with mixture of other inferior material	do	24.00	35
2270	Dates, gross wt.	do	.80	60
2277	Delphin.	do	72.00	25
2278	Depilatories	do	3.00	25
2283	Dextrine, gross wt.	do	.56	25
2286	Discordium, whole or in powder	do	8.00	25
2297	Diastase	do	60.00	25

<sup>1</sup> The Chilean dollar is valued at 36.5 cents U. S. currency.

*Tariff valuation of Chile, in effect January 1, 1896, etc.—Continued.*

No. of item.	Article.	Unit.	Valuation.	Per cent.
	Drawings, models, or designs for embroidering or for open work in wood, including wrappage:			
2298	In paper .....	Kilogram	\$14. 00	Fr.
2299	In cardboard .....	do	8. 00	Fr.
2300	Drawings, patterns, etc., for dress models, including wrappage.	do	6. 00	Fr.
	Dittany, gross wt.:			
2301	Whole .....	do	1. 30	25
2302	In powder .....	do	2. 00	25
2306	Digitaline .....	do	72. 00	25
	Dominoes, including wrappage:			
2310	Bone, wood, or bone and wood .....	do	2. 40	35
2311	Ivory .....	do	56. 00	35
2312	Ivory and bone .....	do	28. 00	35
	Douches or irrigators, with or without parts of crystal or glass; with or without tubes, bungs, or rubber hose that shall not exceed 2 meters in length in each one, including wrappage:			
2317	Tin .....	do	4. 00	60
2318	Rubber or rubber cloth .....	do	8. 00	25
	Dulcamara, gross wt.:			
2322	Whole .....	do	1. 30	25
2323	In powder .....	do	2. 00	25
2324	Dermatol .....	do	24. 00	25
2309	Diuretine .....	do	72. 00	25
2316	Dubolaine .....	do	72. 00	25
	Desks, writing, oak or walnut (common American):			
	Piano or cabinet shape—			
2419	Up to fair quality .....	Each	100. 00	60
2420	Extra quality .....	do	200. 00	60
	Table shaped, called "de ministro"—			
2421	Up to fair quality .....	do	200. 00	60
2422	Extra quality .....	do	320. 00	60
	Desks, writing, of mahogany, cedar, jacaranda, walnut, common or fine, rosewood, sandal, or other similar woods, solid or veneered:			
	Piano or cabinet shaped—			
2423	Up to fair quality .....	do	160. 00	60
2424	Extra quality .....	do	240. 00	60
	Table shaped, called "de ministro"—			
2425	Up to fair quality .....	do	200. 00	60
2426	Extra quality .....	do	400. 00	60
2427	Other shapes and classes .....	Appraiser		60
	Dishes: To be valued as sugar bowls in their corresponding class.			
2938	Drops, Japanese, in flasks, including wrappage .....	Kilogram	12. 00	25
2958	Drip trays, iron or steel, for railroad car wheels, gross wt. ....	do	. 40	25
	Dolls, undressed, including wrappage:			
3667	Covered with sheepskin or cloth, with cardboard, crockery, or porcelain face or head, and also wooden dolls of ordinary quality.	do	. 80	35
3668	With wax face or head, with or without hair, up to fair quality.	do	2. 00	35
3669	The above, with face of porcelain or composition called "Bisque."	do	3. 00	35
3670	Crockery or porcelain up to fair quality .....	do	1. 20	35
	Dolls, rubber. (See Toys.)			
3671	Dolls of other classes, and fine ones .....	Appraiser		35
	Dressing tables, wooden: To be valued as cabinets in their corresponding class.			
4110	Drills, mine, gross wt. ....	Kilogram	. 65	Fr.
4131	Derricks, gross wt., as follows: For lifting wts .....	do	. 65	Fr.
	Doors and windows, wood, gross wt.:			
4325	White wood .....	do	. 40	60
4326	Cabinet wood .....	do	. 94	60
	Daggers. (See Knives.)			
4573	Dragon's blood .....	do	3. 00	25
4589	Drills, sower's, gross wt. ....	do	. 65	Fr.
	Dress shields:			
4782	Rubber, or rubber with wool, linen, cotton, or other vegetable material, including wrappage.	do	10. 00	25
4783	Rubber, with silk or with mixture of any other material, including wrappage.	do	20. 00	35
	Drills, iron or steel, gross wt.:			
4990	For breast drills .....	do	3. 00	Fr.
4991	For mines .....	do	. 65	Fr.
1188	Drums for war .....	Each	16. 00	35
	Dish covers. (See Covers.)			
	Door knobs, including wrappage:			
5120	Iron, or iron with parts of crockery, porcelain, glass, crystal, or composition.	do	2. 40	35
5121	Brass and iron, with or without nickel plating .....	do	2. 40	25
5122	White metal, nickel, german silver, or other similar metals, with or without parts of other ordinary metal.	Kilogram	4. 00	25
5123	The above gilt or silvered .....	do	6. 00	35

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## Tariff valuation of Chile, in effect January 1, 1896, etc.—Continued.

No. of Item.	Article.	Unit.	Valuation. <sup>1</sup>	Per cent.
	<b>Drawer knobs or furniture knobs, including wrappage:</b>			
5124	Wood .....	Kilogram ..	\$1.20	25
5125	Wood, with screws .....	do .....	2.40	25
5127	Wood or papier-maché, with iron and steel, called "pendant" (de lagrima) .....	do .....	3.20	25
5126	Composition, crystal, crockery, porcelain, or glass, with or without screws. ....	do .....	2.00	35
5128	Iron or with parts of other material, with or without nickel plating. ....	do .....	2.40	25
5129	Brass or copper .....	do .....	3.20	25
5130	The above nickel plated or silvered. ....	do .....	4.80	35
5131	White metal, nickel, german silver, or other similar metals, with or without parts of other material, with or without gilt or silvering. ....	do .....	8.00	25
5151	Dressing cases .....	Appraiser .....		60
	Dresses for women or girls, with or without trimmings, as follows:			
5800	Cotton cloth, without linen, wool, or silk trimmings, ordinary or fair quality. ....	Kilogram ..	7.20	60
5801	With linen or wool trimmings or with mixture of other material except silk, ordinary or fair quality. ....	do .....	15.00	60
5802	With silk trimmings or with mixture of other material, ordinary or fair quality. ....	do .....	20.00	60
5803	Of fine quality, and those with embroidery or silk blond laces or fine linen. ....	Appraiser .....		60
5804	Of cotton with wool mixture (Union) or wool with cotton mixture, without silk trimmings, ordinary or fair quality. ....	Kilogram ..	15.00	60
5805	With silk trimmings or with mixture of other inferior material, ordinary or fair quality. ....	do .....	25.00	60
5806	Of fine quality, and those with embroidery, feathers, laces, or blond silk laces or fine linen. ....	Appraiser .....		60
5807	Cotton cloth, without silk trimmings, ordinary or fair quality. ....	Kilogram ..	20.00	60
5808	With silk trimmings or mixture of other inferior material, ordinary or fair quality. ....	do .....	30.00	60
5809	Fine quality and those with embroidery, feathers, fine silk, or linen lace or blonds. ....	Appraiser .....		60
5810	Linen cloth, as brills, drille, or other similar, without silk trimmings, ordinary or fair quality. ....	Kilogram ..	10.00	60
5811	With silk trimmings or with mixture of other inferior material. ....	do .....	20.00	60
5812	Fine quality and those with embroidery, feathers, fine silk or linen lace or blonds. ....	Appraiser .....		60
5813	Linen cloths, as Bretagnes or other similar .....	do .....		60
5814	Cloth, plush or velvet, of silk, with mixture of other material, cotton and silk cloth, or wool and silk cloth, without embroidery, feathers, blonds, or laces, ordinary or fair quality. ....	Kilogram ..	40.00	60
5815	The above, fine quality .....	do .....	72.00	60
5816	With embroidery, fine linen or silk laces or blonds. ....	Appraiser .....		60
5817	Cloth, plush or velvet, of silk, without embroidery, feathers, or fine linen or silk laces or blonds, ordinary or fair quality. ....	Kilogram ..	72.00	60
5818	The above, fine quality .....	do .....	120.00	60
5819	With embroidery, feathers, or fine linen or silk laces or blonds. ....	Appraiser .....		60
5820	Close knitted, of cotton called "jerseys," or with slight mixture of other material, except silk, for children, up to fair quality, including wrappage. ....	Kilogram ..	8.00	60
5821	Extra quality, including wrappage .....	do .....	12.00	60
5822	Knitted, of wool called "jerseys," or with mixture of other material except silk, for children, up to fair quality, including wrappage. ....	do .....	12.00	35
5823	Extra quality, including wrappage .....	do .....	14.00	35
	Open knitted, to be valued as knitted goods in its corresponding class.			
	<b>Delaine, or camella, plain cloth, one color:</b>			
1285	Wool, up to 35 threads of wool and warp .....	do .....	6.60	25
1286	Over 35 threads .....	do .....	12.00	25
1287	Wool mixed with cotton .....	do .....	6.00	25
	<b>Drills or brills, linen, jute, hemp, or with mixture of any other vegetable fiber, white or unbleached, according to the following samples:</b>			
1080	Not superior to sample No. 21 .....	do .....	1.70	25
1081	Similar to sample No. 22 .....	do .....	2.40	25
1082	Similar to sample No. 23 .....	do .....	3.20	25
1083	Better quality than the above .....	Appraiser .....		25
1084	Or cotton brills, for suits, sample No. 24 .....	Kilogram ..	1.80	25
	<b>Diving suits. (See Suits.)</b>			
	<b>Door mats, of feather grass, cocoanut fiber, hemp, or jute, or with mixture of any vegetable material, gross wt.:</b>			
2807	Without woollen border .....	do .....	.80	35
2808	With woollen border .....	do .....	1.60	25

<sup>1</sup> The Chilean dollar is valued at 36.5 cents U. S. currency.

*Tariff valuation of Chile, in effect January 1, 1896, etc.—Continued.*

No. of item.	Article.	Unit.	Valuation. <sup>1</sup>	Per cent.
3654	Dogs, iron or steel, gross wt. ....	Kilogram	\$0.40	Fr.
572	Dish stands, waiters, bottle holders, etc., including wrappage: Papier-maché, composition, or wood, japanned or painted, with or without gilt. ....do	do	4.00	25
573	Tin, plain ....do	do	1.60	60
574	Tin, nickel plated, japanned or painted, with or without gilt. ....do	do	2.40	35
575	Brass or copper ....do	do	3.00	25
576	The above, nickel plated. ....do	do	4.00	25
577	The above, silvered ....do	do	6.00	35
578	Britannia metal, pewter, or lead ....do	do	5.00	25
579	The above, nickel plated. ....do	do	6.00	25
580	The above, silvered ....do	do	8.00	35
581	White metal, nickel, German silver, or other similar. ....do	do	8.00	25
582	The above, silvered, up to fair quality ....do	do	16.00	35
583	Extra quality, and those with monograms. ....do	do	40.00	35
584	Silver, with or without gilt, net wt. ....do	do	200.00	35
585	Straw or reed matting, for dishes ....do	do	3.20	35
586	Oilcloth, for dishes ....do	do	2.40	25
587	Wood, for dishes ....do	do	4.00	25
	Embroidery bugles, spangles, tinsel, and wire braid, including paper wrappage:			
1065	Silver, with or without gilt. ....do	do	200.00	15
1066	Brass or copper, gilt or silvered. ....do	do	20.00	35
428	Eyeglasses, spectacles, or wire goggles. ....Dozen	Dozen	3.00	25
429	Eyeglasses or spectacles with ordinary metal frame, etc., without case. ....do	do	3.20	25
430	With case ....do	do	6.60	25
431	Eyeglasses or spectacles, with gold, silver, or platinum frame etc. Appraiser	Appraiser	5	5
432	Called lenses, for two eyes, with frame as the above. ....do	do	5	5
433	Eyeglasses or lenses for two eyes, with iron, steel, bone, caoutchouc, composition, or ordinary metal frame, with or without parts of other material, without case. ....Dozen	Dozen	8.00	25
434	With case ....do	do	12.00	25
435	Eyeglasses, lenses for two eyes, tortoise-shell frame, with or without parts of other material, with or without case. ....do	do	24.00	25
436	Lenses for one eye. ....Appraiser	Appraiser	25	25
437	Eyeglasses for use in putting sulphur on vines, with ordinary metal frame and leather parts. ....Dozen	Dozen	1.30	Fr.
1130	Easels, wooden, for artists, gross wt. ....Kilogram	Kilogram	80	Fr.
1455	Earrings or hoops (jewelry) ....Appraiser	Appraiser	35	35
2236	Epaulets of copper-spun goods, gilt or silvered, for officers. ....Pair	Pair	24.00	35
2237	Epaulets of silver-spun goods, with or without gilt, for subaltern officers. ....do	do	72.00	5
2238	As the above, for superior officers. ....Appraiser	Appraiser	5	5
2331	Elkonogen ....Kilogram	Kilogram	20.00	25
2337	Elaidin ....do	do	72.00	25
	Elastic, including wrappage, as follows:			
2338	Shoe ....do	do	6.60	5
2339	For papers, etc. ....do	do	12.00	25
2340	Manufactured, not specified. ....do	do	16.00	25
	Elastic, galloons or cordons, including wrappage, as follows:			
1956	Of cotton and rubber ....do	do	12.00	25
1957	Of wool and rubber ....do	do	16.00	25
1958	Of silk and rubber, or with mixture of other material. ....do	do	24.00	35
2341	Elaterine ....do	do	72.00	25
2342	Elaterium ....do	do	72.00	25
2345	Electuaries and medicinal conserves. ....do	do	1.60	25
2347	Elixirs and tooth washes, including wrappage. ....do	do	3.50	60
2348	Elixirs, medicinal, gross wt. ....do	do	1.60	25
2352	Emetics, or tartar of potash and antimony ....do	do	2.00	25
2353	Emetine ....do	do	72.00	25
2357	Emulsions of cod-liver oil, including vessel. ....do	do	2.40	25
2358	Emulsions, pancreatic, of Savory & Moore, in flasks, including wrappage. ....do	do	3.20	25
2386	Equipage (see the law) ....Appraiser	Appraiser	Fr.	Fr.
	Elbow joints, cross arms, curves, unions, T's, and other complements to unite piping, gross wt. ....Kilogram	Kilogram		
1817	Wrought iron or steel ....do	do	.24	5
1818	Wrought iron or steel, galvanized or tinned. ....do	do	.32	5
1819	Cast iron, with or without tinning or galvanizing. ....do	do	.16	5
1820	Composition ....do	do	.24	5
1821	Brass or copper ....do	do	1.00	5
1822	Lead ....do	do	.24	5
2387	Ergotine, Bonjean's, in flasks of their kind, including vessel. ....do	do	14.00	25
2388	Ergotine, dialyzed. ....do	do	40.00	25
2389	Ergotinine ....do	do	72.00	25

<sup>1</sup> The Chilean dollar is valued at 36.5 cents U. S. currency.

## Tariff valuation of Chile, in effect January 1, 1896, etc.—Continued.

No. of item.	Article.	Unit.	Valuation. <sup>1</sup>	Per cent.
	<b>Essences, as follows:</b>			
2431	Angelica, orange flower or neroli, chamomile, maticao, and cardamom.	Kilogram...	\$130.00	25
2432	"Maravillosa," in flasks, including wrappage.....	do	2.00	25
2433	Rose (attar).....	do	200.00	25
2434	Absinthe, almonds, geranium, nutmeg, patchouli, pepper, and sandal.....	do	40.00	25
2435	Anise, eucalyptus, including vessel.....	do	8.00	25
2436	Mirbane or nitrobenzine, including vessel.....	do	3.00	25
2437	Essences or fruit ether for flavoring, including vessel.....	do	6.00	25
2438	Essences and extracts to give aroma to wines and liquors, including vessel.....	do	6.00	25
2439	Essences, not specified, including vessel.....	do	12.00	25
	Essences for the toilet. (See Extracts.)			
	Essences for soap. (See Oils.)			
2440	Eserine.....	do	72.00	25
	<b>Emery, gross wt., as follows:</b>			
2442	In powder.....	do	.40	5
2443	On cloth.....	do	.90	Fr.
2444	On paper.....	do	.40	Fr.
	<b>Ether:</b>			
2538	Acetic.....	do	2.00	25
2539	Butyric.....	do	12.00	25
2540	Cantharidated.....	do	12.00	25
2541	Chloric or hydrochloric.....	do	16.00	25
2542	Cenanthic.....	do	40.00	25
2543	Fruit, including vessel.....	do	6.00	25
2544	Nitric, or spirits of sweet nitre.....	do	1.30	25
2545	Ozonic.....	do	12.00	25
2546	Sulphuric.....	do	1.30	25
2547	Valerianic.....	do	40.00	25
2557	Eucalyptol.....	do	12.00	25
2558	Euphorbine.....	do	72.00	25
	<b>Euphorbium (gum), with or without wrappage:</b>			
2559	Whole.....	do	1.30	25
2560	In powder.....	do	2.00	25
2561	Euphorine.....	do	32.00	25
2563	Euonymine.....	do	72.00	25
2564	Exalgine.....	do	72.00	25
2565	Expectorant, Jaynes's, gross wt.....	do	1.60	25
2569	Extract of beef, gross wt.....	do	3.00	60
	<b>Extract:</b>			
2570	Liquid, of saraparilla, Bristol's, Townsend's, or other patent, in flasks or bottles, gross wt.....	do	1.00	25
2571	Concrete, of Campeachy, gross wt.....	do	.65	25
2572	Concrete, of licorice, including wrappage.....	do	2.00	25
	<b>Extracts, medicinal, not specified:</b>			
2573	Concrete, including vessel.....	do	12.00	25
2574	Liquid, gross wt.....	do	1.60	25
	<b>Extracts or essences for the toilet (perfumery), including wrappage:</b>			
2575	Crystal or glass vessel.....	do	6.00	60
2576	In other vessel.....	do	12.00	60
	<b>Egg glasses, to be valued as sugar bowls in its corresponding class.</b>			
3751	Eyelets of ordinary metal, for clothes, shoes, etc., including wrappage.....	do	4.80	25
	<b>Eyes:</b>			
3752	Crawfish, whole or in powder.....	do	6.00	25
3753	Glass, for birds, including wrappage.....	do	8.00	25
3754	Artificial, for other uses.....	Appraiser.....		25
	<b>Eye-glass frames, etc., for lenses or spectacles:</b>			
502	Tortoise shell, wt. including wrappage.....	do	80.00	35
503	Gold or platinum.....	do	1,400.00	5
504	Silver.....	do	200.00	5
506	Other classes.....	do		0
	<b>Ethiops:</b>			
2548	Antimonial, malonia.....	do	4.00	25
2549	Martial (black oxide of iron).....	do	.80	25
2550	Mineral (black sulphide of mercury).....	do	4.00	25
2562	Euophen.....	do	72.00	25
	<b>"Escarchados," including paper wrappage:</b>			
2394	Silver, with or without gilt.....	do	200.00	15
2395	Brass or copper, gilt or silvered.....	do	20.00	35
5352	Emetic, LeRoy, including wrappage.....	do	3.20	25
	<b>Earth:</b>			
5083	Fuller's, including wrappage.....	Kilogram...	.48	25
5084	Japonica or catechu.....	do	.56	25
5085	Yellow or red (ocher) gross wt.....	do	.08	25

<sup>1</sup> The Chilean dollar is valued at 36.5 cents U. S. currency.



*Tariff valuation of Chile, in effect January 1, 1896, etc.—Continued.*

No. of item.	Article.	Unit.	Valuation. <sup>1</sup>	Per cent.
	<b>Earth—Continued.</b>			
5086	For foundry ovens.....	Kilogram	\$0.06	Fr.
5087	With oxide of iron, for purifying gas, gross wt.....	do	.16	25
	Sienna, Verona, Cassel, umber, or other similar, to be valued as paint in powder, not specified.			
	Finger bowls, with or without engraving or ordinary gilt, gross wt.:			
199	Hollow glass, white or in colors, sample No. 1.....	do	.40	25
200	Glass or crystal, cut or plain, called half crystal, sample No. 2.....	do	.65	25
201	Of better quality than the above, sample No. 3.....	do	.94	25
202	Extra quality.....	do	2.00	35
	Footstools, as follows:			
768	Oak, beech, common walnut, or other similar woods, with or without jonquille.....	Each	3.00	60
769	The above, upholstered.....	do	6.00	60
770	Mahogany, cedar, jacaranda, common or fine walnut, rosewood, sandal, or other similar woods, with or without jonquille.....	do	8.00	60
771	The above, upholstered.....	do	16.00	60
	Fans, of ordinary wood:			
3	Paper or cardboard face, with advertisements.....	Dozen	.56	60
4	Paper or cotton-cloth face, with advertisements, ordinary.....	do	3.00	35
5	Common or fair.....	do	5.00	35
6	Silk face, or with mixture of other material; ordinary.....	do	11.00	35
7	Fair or fine quality.....	do	20.00	35
8	Feather face, without distinction of class.....	do	40.00	35
	Fans, ebony, cocoanut, jacaranda, bone, sandal, or other similar:			
9	Paper or cotton face.....	do	16.00	35
10	Silk face, or with mixture of other material.....	do	40.00	35
11	With laces of cotton, linen, silk, or with mixture, ordinary.....	do	56.00	35
12	Fair quality.....	do	112.00	35
13	Better than the above.....	Appraiser		35
14	Feather, without distinction of class.....	Dozen	160.00	35
	Fans, tortoise-shell, ivory, or pearl:			
15	Paper, lace, or silk, or with mixture, ordinary quality.....	do	128.00	35
16	Fair quality.....	do	256.00	35
17	Better than the above.....	Appraiser		35
18	Feather, without distinction of quality.....	Dozen	480.00	35
19	Those called "barajas," without distinction of class.....	do	480.00	35
20	Other kinds.....	Appraiser		35
451	Fishhooks, including wrappage.....	Kilogram	2.00	Fr.
	Frames, or wooden trees, with or without parts of ordinary metal:			
506	For pack saddles.....	do	1.00	25
507	For riding saddles.....	do	2.00	25
508	Iron or steel, with or without parts of wood, for sewing machines, gross wt.....	do	.65	Fr.
509	Iron or steel, with or without parts of brass or copper, for tailor's establishments, gross wt.....	do	.65	25
521	Flavors for giving taste to wine or liquors, including vessel.....	do	6.00	25
	Fasteners or staples to clinch wire:			
569	Iron or steel, with or without galvanizing, tinning, or paint.....	do	.24	25
570	Iron or steel wire.....	do	.32	25
	Frames, wooden, as follows:			
812	White wood for embroidery.....	do	.80	Fr.
813	Ebony wood for embroidery.....	do	1.60	Fr.
814	White wood, with cloth prepared for painting (artists').....	do	2.00	25
	Flageolets, as follows:			
1451	Boxwood, ordinary.....	Dozen	8.00	35
1452	As the above, with 5 keys.....	Each	4.00	35
2289	Farriers' knives, gross wt.....	Kilogram	3.00	Fr.
2290	Filter stone, of crockery, stone, or composition, gross wt.....	do	.56	5
	Funnels:			
2349	Crystal, glass, crockery, or porcelain, gross wt.....	do	.56	35
2350	Rubber, caoutchouc, or gutta percha, including wrappage.....	do	6.00	25
2351	Tin, with or without tinning or galvanizing, with or without parts of porcelain or crockery, gross wt.....	do	.94	60
2404	Files for artisans, gross wt.....	do	.80	Fr.
2579	Fagatto, musical instrument.....	Each	65.00	35
	Ferrocyanide of potash:			
2612	Yellow.....	Kilogram	1.60	Fr.
2613	Red.....	do	3.20	Fr.
2615	Fiber, manila, hemp, jute, or other vegetable, unprepared, for manufacturing twine and sack cloths, gross wt.....	do	.24	Fr.
2621	Felt for cataplasms.....	do	9.40	25
	Felt:			
2622	Woolen, for piano hammers.....	do	14.00	25
2623	Woolen, for printers' rollers.....	do	8.00	Fr.
2624	Flock wool, for saddlecloth or other uses.....	do	2.40	25

<sup>1</sup> The Chilean dollar is valued at 36.5 cents U. S. currency.

## Tariff valuation of Chile, in effect January 1, 1896, etc.—Continued.

No. of item.	Article.	Unit.	Valuation. <sup>1</sup>	Per cent.
2625	Felt or stamped cloth in colors for carpets.....	Kilogram...	\$1. 60	25
	Felt of tarred wool. (See Plush.)			
2626	Figles, musical instrument.....	Each.....	32. 00	35
	Figures, statuettes, etc., for table ornament, gross wt.:			
2627	Crockery, porcelain, crystal, or glass, ordinary quality.....	Kilogram...	. 80	35
2628	Better than the above.....	Appraiser.....		35
2629	Terra cotta.....	Kilogram.....	2. 00	35
2630	Marble.....	do.....	1. 00	35
	Figures and sweetmeat (alcorga) flowers for wedding cakes. (See Ornaments.)			
2631	Figures, other classes.....	Appraiser.....		0
2632	Fashion plates for fashion periodicals, gross wt.....	Kilogram.....	3. 00	Fr.
	Fashion plates for suits or fashion trimmings. (See Drawings.)			
	Flutes:			
2640	Boxwood, 1 key.....	Dozen.....	20. 00	35
2641	Up to 8 keys.....	Each.....	6. 00	35
2642	Over 8 keys.....	do.....	16. 00	35
2643	Ebony wood or granadilla, with 1 key.....	do.....	4. 00	35
2644	Up to 8 keys.....	do.....	8. 00	35
2645	Over 8 keys.....	do.....	24. 00	35
2646	The above with ivory head.....	do.....	56. 00	35
2647	Boehm or similar system.....	do.....	100. 00	35
	Flowerpots, glass, crystal, crockery, or porcelain, white or in colors, with or without gilt or silvering, gross wt.:			
2649	Ordinary quality.....	Kilogram.....	. 80	35
2650	Better than the above.....	Appraiser.....		35
2651	Flowerpots, marble, gross wt.....	Kilogram.....	. 65	35
2652	Flowerpots, other kinds.....	Appraiser.....		35
	Flowers and plants, artificial, loose or in bunches, including wrappage:			
2653	Cotton cloth, paper, porcelain, or paste.....	Kilogram.....	6. 00	35
2654	Silk or with mixture of inferior material.....	do.....	16. 00	35
2655	As the two above, sorted in one box or case.....	do.....	12. 00	35
2656	Wax or imitation.....	do.....	20. 00	35
	Flowers, medicinal, not specified, gross wt.:			
2657	Whole.....	do.....	1. 30	25
2658	In powder.....	do.....	2. 00	25
2659	Foils, fencing, with or without hilt.....	Pair.....	6. 00	35
	Foils, other classes. (See Swords.)			
2660	Fluid, disinfectant, McDougall's, including wrappage.....	Kilogram.....	1. 30	25
2661	Fluoride of ammonia, zinc, potash, or soda.....	do.....	12. 00	25
2675	Formiate of ammonia, lime, potash, or soda.....	do.....	16. 00	25
2722	Forges, portable, gross wt.....	do.....	. 65	Fr.
	Flannel:			
2723	Cotton, white or raw.....	do.....	1. 80	25
2724	Cotton, in colors.....	do.....	2. 00	25
2725	Woolen, with mixture of cotton.....	do.....	8. 20	25
2726	Woolen.....	do.....	6. 00	25
	Flasks, crystal, glass, white or colored, for drug stores, gross wt.:			
2728	Glass, not polished with emery.....	do.....	. 40	25
2729	Flasks, glass, polished with emery, and those of glass or crystal, cut or plain, called half crystal, with or without stoppers of the same material or ordinary metal, sample No. 102.	do.....	. 65	25
2730	Of better quality than the above, sample No. 103.	do.....	. 94	25
	Flasks:			
2731	Fine class, and those with ordinary metal stoppers, silvered or nickel-plated.	do.....	2. 00	35
2732	Small flasks and small vials for homeopathy, with glass or crystal, with or without stoppers, including wrappage.	do.....	14. 00	35
2733	Crystal or glass, pocket, for liquors, with straw, metal, or leather ornaments.	Dozen.....	12. 00	35
2734	Clay, gross wt.....	Kilogram.....	. 12	25
	Fruits, gross wt., as follows:			
2755	In water, sirup, brandy, or in their own juice.....	do.....	. 80	60
2756	Dried, not specified.....	do.....	. 40	60
2757	Comfits.....	do.....	1. 30	60
2758	Fresh.....	Appraiser.....		Fr.
	Fruit trays: To be valued as sugar bowls in their corresponding class.			
	Flour, lactated: To be valued as aliments for infants.			
3010	Flour, wheat.....	Appraiser.....		Sp
3011	Flour, oat, barley, chestnut, corn, rice, or other eatable material, gross wt.	Kilogram.....	. 40	25
	Freezers, ice cream, tin, with or without parts of ordinary metal, with or without buckets of wood, gross wt.	do.....	. 94	60
3063	Figs, dried, gross wt.....	do.....	. 40	60
	Filaments:			
3064	Asbestos, for packing, gross wt.....	do.....	. 24	5
3065	Cotton or wool, for cleaning machinery or other uses, gross wt.	do.....	. 56	25

<sup>1</sup> The Chilean dollar is valued at 36.5 cents U. S. currency.

*Tariff valuation of Chile, in effect January 1, 1896, etc.—Continued.*

No. of Item.	Article.	Unit.	Valuation. <sup>1</sup>	Per cent.
	Furnaces, small, for roasting meat or for toasting coffee, gross wt.:			
3108	Cast iron, with or without tinning or galvanizing	Kilogram	\$0.32	25
3109	Wrought iron or tin	do	.94	60
3110	Brass or copper	do	1.60	25
	Forks with or without handles, for agricultural uses, gross wt., as follows:			
3111	Iron or steel	do	.56	Fr.
3112	Wooden	do	.48	15
2993	Fuses, powder, for mines, gross wt.	do	.70	Fr.
1277	Felloes, wooden, for wheels, gross wt.	do	.56	25
2754	Fruit, Julien, including wrappage	do	4.00	25
	Frock coats:			
	Cutaways, dress suits, of cassimere cloth or other similar woolen cloths, for men—			
3313	Ordinary quality	Each	20.00	60
3314	Fair quality	do	30.00	60
3315	Extra quality	do	56.00	60
	With cotton mixture—			
3316	Ordinary quality	do	12.00	60
3317	Fair quality	do	18.00	60
3318	Extra quality	do	32.00	60
	Fillings:			
3348	Iron or steel	Kilogram	.64	25
3349	Brass or copper	do	2.40	25
3350	Zinc or tin	do	1.00	25
3351	Files, for artisans, gross wt.	do	.80	Fr.
	Frames:			
3497	Picture, wooden, gilt or varnished, gross wt.	do	1.20	60
3498	Picture, with plaster of paris, ready to gild, gross wt.	do	.80	60
3499	Other classes	Appraiser		60
	Furniture, not put up, with or without paint, varnish, or wax: To be valued as the ones put up, in their corresponding class.			
3655	Furniture frames, with or without paint, varnish, or wax, of oak, ordinary American walnut, or other similar woods, gross wt.	Kilogram	.80	60
3656	As the above, in cedar, mahogany, jacaranda, common or fine walnut, sandal, or other similar woods, solid or veneered, gross wt.	do	1.60	60
3657	Furniture, iron or steel, chairs, sofas, and tables, with or without parts of wood, gross wt.	do	.56	60
3658	Furniture, not specified	Appraiser		60
3769	Fruits, dried, apple, quince, pears, or other fruit, gross wt.	Kilogram	.40	60
4130	Fish, large, dried, smoked, or in brine, gross wt.	do	.40	60
	Fish, small, not specified. (See Preserves, fish).			35
	Fur, cotton, painted: To be valued as brills (cotton).			
4159	Furs, in strips, prepared for trimmings, including wrappage	do	12.00	35
4160	Furs, whole, prepared for trimmings or wraps, not specified	Appraiser		35
	Flatirons, iron or steel, for ironing, gross wt.:			
4225	Without furnace, small	Kilogram	.16	Fr.
4226	With furnace	do	.32	Fr.
	Feathers, including wrappage, as follows:			
	Loose or in tufts, for hat trimmings—			
4248	Up to fair quality	do	20.00	35
4249	Extra quality	do	40.00	35
4250	Ostrich, in their natural state	do	4.00	25
4251	Ostrich, cleaned for trimmings	do	40.00	35
4252	Fowl, without sitting for writing	do	3.20	25
4253	Fowl, split for writing	do	8.00	25
4254	Fowl, cut (toothpicks)	do	8.00	25
4255	Swan, or other fowls, for pillows, bedspreads, or other uses	do	8.00	25
4256	Feathers on the wing, or dissected birds, or imitation for hat trimmings	do	20.00	35
4261	Feather dusters, including wrappage	do	3.00	35
	Ferrules, for canes, umbrellas, sunshades, or other similar articles, including wrappage:			
4413	Ordinary metal	do	3.20	25
4414	The above, nickel-plated or silvered	do	4.80	35
4415	Horn or bone	do	6.40	25
	Frying pans:			
4578	Wrought iron, with or without tinning or galvanizing, gross wt.	do	.32	25
4579	The above, with crockery or porcelain, gross wt.	do	.56	25
4580	Cast iron, tin, with or without tinning or galvanizing, with or without crockery or porcelain enamel, gross wt.	do	.94	60
	Forks: To be valued as spoons in their corresponding class.			25
1825	Firecrackers, Chinese, and fireworks, gross wt.	do	.94	35
1826	Firecrackers, paper, with comfits, gross wt.	do	1.30	60

<sup>1</sup> The Chilean dollar is valued at 36.5 cents U. S. currency.

## Tariff valuation of Chile, in effect January 1, 1896, etc.—Continued.

No. of item.	Article.	Unit.	Valuation. <sup>1</sup>	Per cent.
	<b>Frillings, including wrappage:</b>			
2378	Cotton, with or without a little mixture of some superior material.	Kilogram...	\$32.00	25
2379	Silk, or with mixture of some inferior material.	do	80.00	35
	<b>Fasteners:</b>			
2586	Latch keys, iron or steel, with or without paint or varnish, tinned, galvanized, or bronzed, gross wt.	do	.56	25
2587	The above, with parts of brass or copper, or nickel plated, with or without brass or copper ornaments, gross wt.	do	1.00	25
2588	Brass or copper, gross wt.	do	1.60	25
2589	The above, nickel-plated, gross wt.	do	2.40	25
2674	Formalyn	do	4.00	25
2776	Fuchsin, including wrappage	do	8.00	25
3337	Fish lines	do	1.80	25
969	Fire engines and accessories	Appraiser		25
	<b>Fowling pieces, with nipple or tubes, ordinary quality:</b>			
2406	Single-barrel	Each	6.60	35
2407	Double-barrel	do	12.00	35
	<b>Fowling pieces, with nipple or tube, with wire barrel or imitation:</b>			
2408	Up to fair quality, single-barrel	do	12.00	35
2409	Up to fair quality, double-barrel	do	16.00	35
2410	Extra quality, single-barrel	do	20.00	35
2411	Extra quality, double-barrel	do	24.00	35
	<b>Fowling pieces, Lefauchaux system, central fire or other similar:</b>			
2412	Ordinary quality, single-barrel	do	20.00	35
2413	Ordinary quality, double-barrel	do	32.00	35
2414	Fair quality, single-barrel	do	32.00	35
2415	Fair quality, double-barrel	do	56.00	35
2416	Extra, single or double-barrel	Appraiser		35
2417	Fowling pieces, other kinds	do		35
	<b>Forms or shapes, with or without wire frame, for women's, girls', or boys' hats, including wrappage:</b>			
324	Horsehair, mat, or cotton lawn	Kilogram	6.00	25
325	Silk, or with inferior mixture	do	16.00	35
326	Forms, of cork, with or without cloth of cotton or silk, with or without mixture gummed on it, for men's or boys' hats, including wrappage.	do	14.00	35
327	Forms, of wool flock, and stiffened cloth for men's or boys' hats, including wrappage.	do	14.00	25
2253	Fecula, "chufio," gross wt.	do	.56	25
2638	<b>Filters:</b>			
	Cotton, hemp, jute, or other vegetable material, including wrappage.	do	2.00	5
2639	Felt or woolen cloth, including wrappage	do	6.00	5
2663	Foot wraps	Appraiser		35
	<b>Frieze, coarse, gross wt.:</b>			
3161	Cotton, or with mixture of other vegetable material	Kilogram	1.60	25
3162	Cotton, with woolen mixture	do	2.00	25
3163	Woolen	do	3.00	25
2585	"Fanales," glass or crystal, with or without wooden stand, gross wt.	do	.80	35
80	Groovers for artisans, gross wt.	do	2.00	Fr.
234	Garlic, gross wt.	do	.24	25
	<b>Girths and surcingle, including wrappage:</b>			
1678	Cotton, or with mixture of other vegetable fiber.	do	6.00	25
1679	Hemp, linen, or jute, or with vegetable mixture	do	4.80	25
1680	Wool, or with other mixture except silk	do	8.80	25
1828	Glue, common, gross wt.	do	.56	35
1829	"De boca" (mouth), including wrappage	do	.80	35
1830	For clarifying wine, including wrappage	do	1.60	25
1881	Fish, including wrappage	do	12.00	25
1855	Glue pots or wrought-iron pots, with or without tinning or galvanizing, gross wt.	do	.32	25
	<b>Glassware, not specified, white or in colors, with or without ordinary engraving or gilt, gross wt.:</b>			
2047	Hollow glass, sample No. 8.	do	.40	25
2048	Glass or cut glass, or plain, called half crystal, sample No. 9.	do	.65	25
2049	Of better quality than the above, sample No. 10	do	.94	25
2060	Extra quality	do	2.00	35
2061	Bottles, tumblers, vases, when they come empty, of ordinary Bohemian glass, sample No. 91.	do	.24	25
2285	Gauges for artisans, gross wt.	do	1.80	Fr.
2296	Glaziers' diamonds.	do	64.00	Fr.
2384	Gratings, iron or steel wire, manufactured into objects not specified, with or without parts of other material, gross wt.	do	1.60	25
	<b>Guns, fulminant, with or without bayonet, for troops:</b>			
2772	Ordinary quality	Each	6.00	35
2773	Fair quality	do	12.00	35
2774	Winchester or other systems.	do	32.00	35
2775	As the above, with bayonet or saber.	do	40.00	35

<sup>1</sup> The Chilean dollar is valued at 36.5 cents U. S. currency.

*Tariff valuation of Chile, in effect January 1, 1896, etc.—Continued.*

No. of item.	Article.	Unit.	Valuation. <sup>1</sup>	Per cent.
	Galbanum (gum), wt., with or without wrappage:			
2777	Whole .....	Each .....	\$3.20	25
2778	In powder .....	do .....	4.80	25
	Galoons. ( <i>See Passementerie.</i> )			
2779	Galoons of fur, including wrappage .....	do .....	14.00	60
	Gambroon:			
2782	Woolen .....	do .....	8.00	25
2783	Woolen, with mixture of other material except silk .....	do .....	6.00	25
2784	Cotton, or with mixture of other vegetable material .....	do .....	3.00	25
	Gauzes, as follows:			
2801	Cotton, with or without worked or damasked veins, white .....	do .....	3.20	25
2802	As the above, painted .....	do .....	4.80	25
2803	Woolen or knitted tulle or with mixture of other material except silk .....	do .....	14.00	25
2804	Woolen, with silk mixture, plain or worked on the loom .....	do .....	80.00	25
2806	Silk, with mixture of other material, with or without bugle trimmings, beads or crystal or glass pearls, or other ornaments of ordinary metal, wood, straw, or wax .....	do .....	40.00	25
2807	As the above, of silk .....	do .....	56.00	25
2808	Gauzes for wounds, antiseptic or with medicinal preparation, including wrappage .....	do .....	4.00	25
	Gasoline. ( <i>See Oils.</i> )			
	Gelatine, including wrappage:			
2810	In cakes, obscure, for clarifying wines .....	do .....	1.60	25
2811	In leaves or sheets, transparent .....	do .....	3.20	25
	Gin:			
2872	In flasks or common bottles .....	Dozen .....	20.00	Sp.
2873	In other vessels .....	Liter .....	2.00	Sp.
2874	Ginger ale, gross wt. ....	Kilogram .....	.20	25
2876	Glycerine, including vessel .....	do .....	1.30	25
2877	Glycerine, creosotated, in flasks, including vessel .....	do .....	2.00	25
2879	Globes, geographical, terrestrial, or celestial .....	Appraiser .....		Fr.
	Globes, crystal or glass, for lamp: To be valued as glassware in its corresponding class.			
2880	Globules, homeopathic, including wrappage .....	Kilogram .....	8.00	25
2881	Glucose, for industries, gross wt. ....	do .....	.24	25
2882	Glucose, pure .....	do .....	7.00	25
2894	Gum, liquid, in glass vessel, with or without brush, for sticking .....	do .....	1.60	25
	Gums and medicinal resin, wt., with or without wrappage, as follows:			
2895	Arabic, whole .....	do .....	2.00	25
2896	Arabic, in powder .....	do .....	3.00	25
2897	Benzoin or common incense and almonated .....	do .....	3.20	25
2898	Catechu, whole .....	do .....	1.80	25
2899	Catechu, in powder .....	do .....	2.00	25
2900	Dammar .....	do .....	1.30	25
2901	Scammony, whole .....	do .....	24.00	25
2902	Scammony, in powder .....	do .....	32.00	25
2903	Euphorbium, whole .....	do .....	1.50	25
2904	Euphorbium, in powder .....	do .....	2.00	25
2906	Galbanum, whole .....	do .....	3.20	25
2906	Galbanum, in powder .....	do .....	4.80	25
2907	Gutta, whole .....	do .....	4.00	25
2908	Gutta, in powder .....	do .....	6.00	25
2909	Jalapa, white or dark .....	do .....	24.00	25
2910	Kino .....	do .....	3.00	25
2911	Shellac .....	do .....	1.30	Fr.
2912	Mastic, whole .....	do .....	4.00	25
2913	Mastic, in powder .....	do .....	6.00	25
2914	Myrrh, whole .....	do .....	3.20	25
2915	Myrrh, in powder .....	do .....	4.50	25
2916	Tragacanth, whole .....	do .....	3.40	25
2917	Tragacanth, in powder .....	do .....	4.80	25
2918	Not specified, whole .....	do .....	1.30	25
2919	Not specified, in powder .....	do .....	2.00	25
	Grenadines, as follows:			
2944	Cotton, or mixed with other vegetable fiber .....	do .....	4.80	25
2945	Wool, or mixed with other material except silk .....	do .....	14.00	25
2946	Wool, with silk mixture .....	do .....	24.00	25
2948	Silk, with mixture of inferior material .....	do .....	80.00 40.00	25 25
	Grain or medicinal seeds, not specified, gross wt:			
2949	Whole .....	do .....	1.30	25
2950	In powder .....	do .....	2.00	25
2951	Grain, health, of Dr. Franck, in little boxes, including wrappage .....	do .....	16.00	25
	Granules, medicinal, including wrappage:			
2952	In little boxes or flasks .....	do .....	16.00	25
2953	To sell by weight .....	do .....	20.00	25
2954	Grease or fat, for cooking, gross wt .....	do .....	.36	25
2955	Grease, pine or vegetable, gross wt .....	do .....	.10	15
2956	Grease, impure (that which is taken out of ships and used for soap), gross wt. ....	do .....	.24	25

<sup>1</sup> The Chilean dollar is valued at 36.5 cents U. S. currency.

## Tariff valuation of Chile, in effect January 1, 1896, etc.—Continued.

No. of Item.	Article.	Unit.	Valuation. <sup>1</sup>	Per cent.
2967	Grease or strained tallow, gross wt.....	Kilogram...	\$0.36	25
	The above not strained. (See Tallow.)			
	Grosd'Ecosse: To be valued as silk cloth, not specified, for dresses.			
2968	Guano.....	Appraiser.....		Fr.
	Gloves, including paper wrappage, as follows:			
2963	Cotton, ordinary, for troops.....	Kilogram...	6.00	35
2964	Of fine knitted cotton; they may or may not imitate the linen ones of Scotland.	.....do.....	20.00	35
2965	Of knitted wool, or with mixture of other material except silk.	.....do.....	14.00	35
2966	Of cloth or other woolen goods, or with mixture of other material except silk.	.....do.....	16.00	35
2967	Silk, with or without parts of other material.....	.....do.....	80.00	35
2968	Silk, with cotton mixture with or without parts of other material.	.....do.....	40.00	35
	Gloves, including wrappage, excluding the boxes:			
2969	Buckskin, chamois, kid, or any other skin.....	.....do.....	48.00	35
2970	The above lined with cotton, wool, or silk, and the ones with cardboard cuffs.	.....do.....	27.00	35
2971	Skin, for fencing.....	.....do.....	7.00	35
2972	Other kinds.....	Appraiser.....		35
2973	Guarana, including wrappage.....	Kilogram.....	8.00	25
	Guaiacol:			
2991	Liquid.....	.....do.....	30.00	25
2992	Crystallized.....	.....do.....	60.00	25
	Ginghams, vichy or sephyr (cotton), for dresses:			
2996	Not to exceed 40 threads of wool and warp.....	.....do.....	3.00	25
2996	Exceeding 40 threads.....	.....do.....	4.80	25
	Guitars:			
2997	Whitewood.....	Dozen.....	32.00	35
	Cabinet wood—			
2998	Ordinary.....	.....do.....	48.00	35
2999	Fair quality.....	.....do.....	100.00	35
3000	Extra quality.....	Appraiser.....		35
	Gutta-percha:			
3001	In its natural state.....	Kilogram.....	4.00	25
3002	In sheets.....	.....do.....	10.00	25
	Ginger, gross wt.:			
3159	Root, whole.....	.....do.....	1.30	25
3160	In powder.....	.....do.....	2.00	25
	Garters, with or without rubber or wire, including wrappage, as follows:			
3338	Cotton or any other vegetable material.....	.....do.....	14.00	35
3339	With a little mixture of silk.....	.....do.....	16.00	35
3340	Wool, or with mixture of other material except silk.....	.....do.....	18.00	35
3341	With a little mixture of silk.....	.....do.....	20.00	35
3342	Silk.....	.....do.....	56.00	35
3343	Silk, with mixture of any other inferior material.....	.....do.....	40.00	35
3344	Leather.....	.....do.....	10.00	35
3345	Ordinary metal, with or without silvering or gilt.....	.....do.....	14.00	35
3346	Other kinds.....	Appraiser.....		35
	Gold:			
3772	In powder or paste.....	Gram.....	1.60	Fr.
3773	Laminated, for dentists.....	.....do.....	2.40	15
3774	Manufactured in parts, for dinner sets, etc.....	.....do.....	2.00	35
3776	In old parts or pieces.....	.....do.....	1.20	35
	In sheets for gilding. (See Books for gilding.)			
	Grates:			
4082	Iron or steel, gross wt.....	Kilogram.....	.56	25
4083	Iron or steel, with crockery or porcelain; of wire, of tin, with or without tinning or galvanizing, with or without crockery or porcelain enamel, gross wt.	.....do.....	.94	60 25
	Gaiters. (See Boots.)			
4420	Gratings for balconies, windows, or gardens, with or without paint, varnish, or bronzing.....	.....do.....	.32	60
4596	Groats, gross wt.....	.....do.....	.32	25
4980	Gunwads for guns and rifles.....	.....do.....	1.20	35
5100	Gongs of ordinary metal, with or without nickel plating, for desks or tables, including wrappage.....	.....do.....	6.00	35
	Gongs, electric: To be valued as bells (electric).			
	Glass, gross wt., as follows:			
5324	Plain, not colored, not to exceed 4 millimeters thick.....	.....do.....	.12	25
5325	The above over 4 millimeters.....	.....do.....	.32	35 25
5326	As the two above, with bevel.....	.....do.....	.48	35
5327	Plain, with colors, mouse-line, ribbed, or matted.....	.....do.....	.32	35
5328	Prepared for photography.....	.....do.....	1.20	Fr.
5329	Glass for watches or spectacles, including wrappage.....	.....do.....	11.20	25
5330	Girders, iron or steel, for bridges or buildings.....	.....do.....	.32	15
	Gypsum:			
5356	Impure, in stone or powder, gross wt.....	.....do.....	.08	25
5357	Pure, for dentists, including wrappage.....	.....do.....	.40	25

<sup>1</sup> The Chilean dollar is valued at 36.5 cents U. S. currency.

*Tariff valuation of Chile, in effect January 1, 1896, etc.—Continued.*

No. of item.	Article.	Unit.	Valuation. <sup>1</sup>	Per cent.
315	Gun cotton, including vessel	Kilogram	\$12.00	15
2244	Gun barrels, including wrappage	do	12.00	25
3638	Grindstones, mounted on iron, steel, or wood, gross wt.	do	.40	Fr.
	Gauges for marking, for artisans, gross wt.:			
2942	Wooden	do	1.30	Fr.
2943	Wooden, with parts of ordinary metal	do	3.00	Fr.
	Glove openers:			
23	Wood	Dozen	8.00	25
24	Bone	do	16.00	25
25	Ivory	Kilogram	56.00	25
26	Tortoise shell	do	80.00	25
1855	Glue pots of cast iron, composed of two pieces, with or without tinning or galvanizing, gross wt.	do	.32	25
2962	Guano	Appraiser		Fr.
	Ginger, gross wt.:			
3159	Root, whole	Kilogram	1.30	25
3160	Root, powder	do	2.00	25
	Herrings, in clay, crockery, tin, or glass vessels, gross wt.:			
484	In oil	do	.80	60
485	In water, dried, smoked, or in brine	do	.56	35
486	As the above, in other vessels	do	.40	60
	Harmonicas, mouth, wood, metal, or wood and metal, with or without cases:			35
511	Up to 12 notes	Dozen	1.30	35
512	Up to 24 notes	do	3.00	35
513	Over 24 notes	do	6.00	35
514	As the above, with one or more bells, to be surcharged 50 per cent in its corresponding class.	Appraiser		35
	Harness or trappings for one horse:			
516	Ordinary quality	Each	72.00	35
517	Fair quality	do	130.00	35
518	Of better quality than the above	do	240.00	35
522	Hoops or bands, new or used, gross wt.: Wooden or iron, with or without tinning or galvanizing.	do	.12	Fr.
523	Hoops, steel	do	.12	Fr.
524	Harps	Appraiser		35
527	Harpoons, iron or steel, gross wt.	Kilogram	.40	Fr.
	Handles or lifters, for doors or trunks, gross wt.:			
558	Iron or steel, with or without paint, varnish, bronzing, tinning, or galvanizing.	do	.56	25
559	The above nickel plated	do	.80	25
560	Brass or copper, with or without parts of other material	do	1.60	25
561	The above nickel plated	do	2.40	25
	Handles for doors or trunks, including wrappage:			
562	Brass, copper, or silvered	do	4.00	35
563	Britannia metal, pewter or lead	do	5.00	25
564	The above silvered or gilt	do	8.00	25
565	White metal, nickel, German silver, or other similar metal	do	8.00	25
566	The above silvered	do	16.00	35
	For coffins. (See Ornaments.)			
612	Hazelnuts, gross wt.	do	.28	60
	Hair, human, including wrappage:			
1132	Unprepared	do	32.00	60
1133	Prepared	do	72.00	60
1134	Halters, of leather, with reins, for horses, including wrappage	do	8.00	35
1135	Other kinds	Appraiser		0
	Hemp cloth, for embroidery, with or without gum, including wrappage:			
1392	Cotton, hemp, or jute	Kilogram	3.00	15
1393	Linen, or with mixture of other vegetable fiber	do	4.00	15
1394	Hemp in a rough state, gross wt.	do	.20	Fr.
1411	Hampers, iron or steel, for mills, gross wt.	do	.65	Fr.
	Hoods, rubber, or waterproof cloth:			
1442	Cotton	do	7.00	60
1443	Wool	do	12.00	60
1444	Silk	do	20.00	60
1445	Waxed cloth	do	1.20	35
1552	Houses, iron or wood	Appraiser		35
1521	Helmet straps, leather, including wrappage	Kilogram	12.00	35
1553	Hawks bell, ordinary metal, gross wt.	do	1.60	25
1595	Hellebore, white, in powder	do	1.30	25
1898	Hat conformators, an apparatus to measure the head	Each	60.00	Fr.
1960	Horns, rotary or piston valves	do	20.00	35
1961	Horns, for postman, etc	do	2.00	35

<sup>1</sup> The Chilean dollar is valued at 36.5 cents U. S. currency.

*Tariff valuation of Chile, in effect January 1, 1896, etc.—Continued.*

No. of item.	Article.	Unit.	Valuation. <sup>1</sup>	Per cent.
	<b>Hair:</b>			
2088	Animal (horse), loose, gross wt.	Kilogram	\$0.80	60
2089	Vegetable, loose, gross wt.	do	.24	60
2040	Knitted, for covering for furniture or other use	do	14.00	25
2041	The above with mixture of any vegetable material	do	8.00	25
	<b>Horn, deer, including wrappage:</b>			
2135	Raspings	do	1.00	25
2136	Calcined	do	1.80	25
2020	Hammocks, sailors', sack cloth, gross wt.	do	1.80	25
2401	Hawseholes, iron or steel, for ships, gross wt.	do	.20	Fr.
2461	Handspikes, wood.	do	.56	Fr.
2648	Hoops, bands, iron or wood, whether they are or not in thin sheets or strips, gross wt.	do	.12	Fr.
	<b>Headings, wooden, put up or in pieces, for barrels, casks, etc., gross wt.:</b>			
2664	New	do	.48	25
2665	Used	do	.24	25
	<b>Hoops, metal, for hanging, with or without paint, tin, galvanizing, varnish, or bronzing; with or without wooden, brass, crockery, or porcelain knobs, gross wt.:</b>			
2788	Iron or steel	do	.56	25
2789	The above nickel plated	do	.80	25
2790	Brass or copper	do	1.60	25
2791	The above nickel plated	do	2.40	25
2792	Hoops of ordinary metal, for curtains, with or without crystal, crockery, or porcelain ornaments, gross wt.	do	4.00	25
2793	The above nickel plated, gilt, or silvered, gross wt.	do	6.00	35 25
	<b>Hooks, ordinary metal, including wrappage:</b>			
2794	Button, for shoes	do	2.00	25
2795	Glove	do	8.00	25
2939	Harrows, agricultural, gross wt.	do	.65	Fr.
	<b>Hatchets or axes, iron or steel, for wood chopping or artisans, gross wt.:</b>			
3006	Without handles	do	.56	Fr.
3007	With handles	do	.65	Fr.
3008	Hatchets, iron or steel, with or without handles, for kitchen use, gross wt.	do	.56	25
3009	Hammocks, hemp, jute, or pita, including wrappage	do	3.00	35
3030	Hemalbumen	do	16.00	25
3031	Hemogalol	do	32.00	25
3032	Hemoglobin	do	16.00	25
3033	Hemol	do	16.00	25
3034	Horsehoes, iron or steel, with or without tinning or galvanizing, gross wt.	do	.24	25
3036	Hydrastine	do	72.00	25
3037	Hydrate amylene	do	20.00	25
3038	Hydrate potassium	do	3.00	5
3039	Hydrobromate	do	8.00	25
3040	Hydrochlorate or chlorhydrate of ammonia, gross wt.	do	.56	25
3041	Hydrochlorate or chlorhydrate of iron and ammonia	do	3.00	25
3042	Hydroxylamine, hydrochloric	do	24.00	25
3043	Hydroxylamine, sulphuric	do	56.00	25
3044	Hydroquinone	do	14.00	25
	<b>Herbs, medicinal, not specified, gross wt., as follows:</b>			
3046	Whole	do	1.30	25
3047	In powder	do	2.00	25
3063	Hypnot	do	72.00	25
3084	Hypnone, or acetophenon	do	40.00	25
	<b>Hypophosphate of—</b>			
3065	Ammonia	do	16.00	5
3086	Lime	do	8.00	25
3087	Iron	do	12.00	25
3088	Iron and quinine	do	40.00	25
3089	Potash	do	6.00	25
3090	Soda	do	6.00	25
	<b>Hyposulphite of—</b>			
3091	Ammonia	do	4.00	5
3092	Lime	do	4.00	25
3093	Magnesia	do	4.80	25
3094	Potash	do	6.00	25
3095	Soda, gross wt.	do	.16	25
	<b>Hollands. (See Bretagnes.)</b>			
3107	Hat forms of wood, with or without parts of metal, gross wt.	do	1.60	Fr.
	<b>Hair pins, including wrappage:</b>			
3113	Steel or iron wire	do	1.00	25
3114	Brass or copper wire	do	2.00	25
3115	Or arrows of caoutchouc, bone, horn, or composition	do	14.00	25
3116	Tortoise shell, without incrustation, openwork, or engraving	do	80.00	35
3117	Tortoise shell, with incrustation, openwork, or engraving	do	112.00	25

<sup>1</sup> The Chilean dollar is valued at 36.5 cents U. S. currency.



*Tariff valuation of Chile, in effect January 1, 1896, etc.—Continued.*

No. of item.	Article.	Unit.	Valuation. <sup>1</sup>	Per cent.
	<b>Hams, gross wt.:</b>			
8148	Raw .....	Kilogram	\$1. 00	60
8149	Cooked .....	do	1. 80	60
8150	Headstalls, leather, including wrappage .....	do	8. 00	35
8386	Hops, gross wt .....	do	1. 28	5
8437	Hopples, leather, including wrappage .....	do	8. 00	35
	<b>Handles, wooden, for tools, gross wt., as follows:</b>			
8440	For spade, adze, scythe, hatchet, mine lamps, sledge, pick, rake, and other similar implements .....	do	. 40	60
8441	Wooden, gross wt., for chisels, planes, files, awl, hammer, saw, or other similar implement .....	do	. 80	60
8442	Hollow, with tools for artisans, including wrappage .....	do	3. 00	Fr.
8443	Wooden, with or without paint, for brooms, gross wt .....	do	. 40	60
	<b>Handles for umbrellas, parasols, gross wt.:</b>			
8444	Wooden .....	do	. 80	25
8445	Wooden, with parts of horn, bone, or ordinary metal .....	do	1. 60	25
8454	Hose, rubber, with or without ordinary cloth or metal, gross wt. ....	do	2. 00	25
8456	Hose, leather or sole, with or without parts of ordinary metal, gross wt. ....	do	6. 00	35
8456	Hose or rubber tubes for irrigators, nasal douches, syringes, etc., and those for artificial flowers, including wrappage .....	do	10. 00	25
	<b>Hose, cotton, hemp, linen, or jute. (See Tubing.)</b>			
8506	Hammers, iron or steel, with or without handles, for artisans, gross wt. ....	do	. 80	Fr.
	<b>Handkerchiefs, as follows:</b>			
	<b>Cotton, plain—</b>			
8891	Up to 30 threads of woof and warp .....	do	3. 00	25
8892	Up to 45 threads .....	do	4. 40	25
8893	Over 45 threads .....	do	6. 40	25
8894	Cotton, serged, and the imitations of foulard silk .....	do	4. 40	25
	<b>Linen, or with mixture of any other vegetable material,</b>			
	<b>White, unsewn—</b>			
8896	Up to 50 threads of woof and warp .....	do	8. 80	35
8896	Over 50 threads .....	do	12. 00	35
	<b>White or painted, sewn—</b>			
8897	Up to 50 threads .....	do	10. 00	35
8898	Over 50 threads .....	do	16. 00	35
8899	Striped in squares, sewn or unsewn, sample No. 153 .....	do	8. 00	35
8900	Holland or linen cambric, embroidered, openworked, with embroidered letters or lace .....	Appraiser		35
	<b>Silk, or for neck .....</b>	Kilogram	60. 00	35
8902	Silk, embroidered, or for neck .....	do	96. 00	35
8903	Silk, with mixture of other material, or for neck .....	do	30. 00	35
8904	The above embroidered .....	do	48. 00	35
8905	Flock silk, whose material must be very ordinary, for band or neck .....	do	36. 00	35
4088	Hair, animal .....	Appraiser		Fr.
	<b>Hat boxes. (See Boxes.)</b>			
	<b>Hats for men or boys, with or without trimmings:</b>			
4825	Flock silk, sample No. 175 .....	Dozen	8. 00	35
4826	Better than sample No. 175 .....	do	14. 00	35
4827	Of woollen cloth, sample No. 176 .....	do	20. 00	35
4828	The above, sample No. 177 .....	do	32. 00	35
4829	Better than sample No. 177 .....	do	52. 00	35
4830	Whole straw or sewn and those of mane or mane and straw, sample No. 178 .....	do	8. 00	35
4831	The above, sample No. 179 .....	do	16. 00	35
4832	The above, sample No. 180 .....	do	30. 00	35
4833	Better than sample No. 180 .....	do	60. 00	35
4834	Palm, sample No. 181 .....	do	4. 00	25
4835	The above, sample No. 182 .....	do	8. 00	25
4836	Better than sample No. 182 .....	Appraiser		25
4837	Pita, ordinary, sample No. 183 .....	Kilogram	10. 00	35
4838	Fair, sample No. 184 .....	do	18. 00	35
4839	Better than sample No. 184 .....	do	40. 00	35
4840	Bamboo, manila straw or its imitations, sample No. 185 .....	Dozen	12. 00	35
4841	The above, sample No. 186 .....	do	24. 00	35
4842	Better than sample No. 186 .....	do	48. 00	35
	<b>Hats adorned for children, as follows:</b>			
	<b>Feather grass (esparto), palm or wood shavings; velveteen or other cotton cloth—</b>			
4843	Ordinary .....	do	8. 00	35
4844	Fair quality .....	do	14. 00	35
4845	Extra quality .....	do	24. 00	35
	<b>Mane, straw, cloth, or mane and cloth—</b>			
4846	Ordinary .....	do	24. 00	35
4847	Fair quality .....	do	40. 00	35
4848	Extra quality .....	do	60. 00	35

<sup>1</sup> The Chilean dollar is valued at 36.5 cents U. S. currency.

## Tariff valuation of Chile, in effect January 1, 1896, etc.—Continued.

No. of Item.	Article.	Unit.	Valuation. <sup>1</sup>	Per cent.
	Hats adorned for children, as follows—Continued.			
	Velvet, plush, or other silk goods, with or without mixture—			
4849	Ordinary quality.....	Dozen.....	\$48.00	35
4850	Fair quality.....	do.....	72.00	35
4851	Extra quality.....	do.....	100.00	35
	Hats, trimmed for women or girls:			
	Feather grass (esparto) palm or wood shavings, velveteen or other cotton cloth—			
4852	Ordinary.....	do.....	16.00	35
4853	Fair quality.....	do.....	28.00	35
4854	Extra quality.....	do.....	48.00	35
	Mane, cloth, straw or mane and cloth—			
4855	Ordinary.....	do.....	48.00	35
4856	Fair quality.....	do.....	80.00	35
4857	Extra quality.....	do.....	120.00	35
	Velvet, plush, or other silk cloth, with or without mixture—			
4858	Ordinary quality.....	do.....	96.00	35
4859	Fair quality.....	do.....	144.00	35
4860	Extra quality.....	do.....	200.00	35
4861	Adorned or trimmed with blonds or lace (fine).....	Appraiser.....		35
	Hats, not fitted up or trimmed for women or girls:			
	Feather grass (esparto), palm or wood shavings, velveteen or other similar cotton cloths—			
4862	Ordinary quality.....	Dozen.....	4.00	35
4863	Fair quality.....	do.....	8.00	35
4864	Extra quality.....	do.....	12.00	35
	Mane, straw, cloth, felt or mane and straw—			
4865	Ordinary.....	do.....	12.00	35
4866	Fair quality.....	do.....	20.00	35
4867	Extra quality.....	do.....	40.00	35
	Plush, velvet, or other silk cloth, with or without mixture—			
4868	Ordinary quality.....	do.....	60.00	35
4869	Fair quality.....	do.....	90.00	35
4870	Extra quality.....	do.....	120.00	35
	Hats, various kinds, as follows:			
4871	Jonquille, sample No. 187.....	Kilogram.....	4.00	35
4872	Jonquille, or thick straw called petate (mat), sample No. 188.....	do.....	5.00	35
4873	Felt, varnished, for sailors.....	Dozen.....	12.00	35
4874	Felt, with high top, for coachmen.....	do.....	32.00	35
4875	Silk plush, or with mixture with high top, with or without cardboard box, for men.....	do.....	80.00	35
4876	Silk, or with mixture, with springs (opera), for men.....	do.....	120.00	35
4877	Beaver, high top, put together, with or without cardboard boxes, for men.....	do.....	120.00	35
4878	Silk plush, or with mixture, and also cloth ones, put together or not, for military men or priests.....	do.....	150.00	35
	Heels for shoes, including wrappage:			
4978	Wooden.....	Kilogram.....	1.40	25
4979	Wood lined with fur or cloth.....	do.....	3.00	25
4819	Hair dyes (perfumery), including wrappage.....	do.....	3.60	25
	Horns:			
355	Alto, rotary or piston valves.....	Each.....	24.00	35
793	Baritone, rotary or piston valves.....	do.....	32.00	35
4882	Soprano, rotary or piston valves.....	do.....	20.00	35
258	Hat rims or sides, of gummed cloth, with or without cardboard, including wrappage.....	Kilogram.....	4.00	25
375	Hour glasses, all kinds and sizes, including wrappage.....	do.....	1.30	15
515	Harmonia flutes.....	Each.....	56.00	35
2344	Hellebore white, powder.....	Kilogram.....	1.30	25
4030	Heads, drum.....	do.....	20.00	35
4391	Harrows for agriculture, gross wt.....	do.....	.65	Fr.
225	Insulators, crystal or glass, for pianos, gross wt.....	do.....	.65	25
226	For telegraph or telephones, gross wt.....	do.....	.56	Fr.
452	Indigo, gross wt.....	do.....	6.60	25
2577	Invoices printed on paper, loose or in pads, gross wt.....	do.....	3.20	60
	Iron, as follows:			
3048	Albuminated.....	do.....	8.00	25
3049	Peptonized.....	do.....	14.00	25
3050	In powder or reduced by hydrogen.....	do.....	3.00	25
3051	Liquid, of Bravala, in small flasks, including wrappage.....	do.....	10.00	25
	Iron, gross wt., as follows:			
3052	Fig.....	do.....	.05	Fr.
3053	Unmanufactured, in its diverse forms.....	do.....	.12	Fr.
3054	Plate, plain, without paint, tin, or galvanizing.....	do.....	.12	Fr.
3055	The above painted, tinned, or galvanized.....	do.....	.14	25
3056	In sheets, corrugated, without paint, tin, or galvanizing.....	do.....	.12	6
3057	The above painted, tinned, or galvanized.....	do.....	.14	25

<sup>1</sup> The Chilean dollar is valued at 36.5 cents U. S. currency.

*Tariff valuation of Chile, in effect January 1, 1896, etc.—Continued.*

No. of item.	Article.	Unit.	Valuation. <sup>1</sup>	Per cent.
	Iron, gross wt., as follows—Continued.			
3065	Manufactured, in parts, not specified, with or without paint, tin, galvanizing, varnish, or bronzing.	Kilogram...	.56	25
3069	Manufactured, in parts, not specified, nickel-plated.	do	.80	25
3060	Manufactured, in parts not specified, with crockery or porcelain enamel, with or without parts of ordinary metal.	do	.94	25
3061	In plates with small holes, net wt.	do	.60	25
3062	Irons, to girdle clamps, for tinsmiths, gross wt.	do	1.20	Fr.
3123	Ichthylol.	do	20.00	25
	Incense: To be valued as gums, not specified.			
3125	Indicators or gauges for steam engines, gross wt.	do	2.00	Fr.
3126	Infusions, medicinal, not specified, gross wt.	do	1.60	25
3127	Inga, from India, in powder, small boxes, including wrappage.	do	12.00	25
3128	Ingluvine.	do	32.00	25
3129	Ingredients and dyes for cloth factory.	Appraiser.		Fr.
	Inhalers: To be valued as pulverizers in their corresponding class.			
2180	Instruments, surgical, for physic, mathematics, and other sciences.	do		Fr.
3131	Injectors, medicinal, gross wt.	Kilogram...	1.60	25
3132	Injectors, steam engine, gross wt.	do	.65	Fr.
5360	Iodine.	do	24.00	25
5361	Iodoform.	do	40.00	25
5362	Iodol.	do	72.00	25
	Iodide of—			
5363	Amyl.	do	16.00	25
5364	Ammonium.	do	24.00	25
5365	Arsenic.	do	24.00	25
5366	Sulphur.	do	24.00	25
5367	Barium.	do	40.00	25
5368	Bismuth.	do	40.00	25
5369	Cadmium.	do	24.00	25
5370	Calcium.	do	24.00	25
5371	Zinc.	do	24.00	25
5372	Strontium.	do	24.00	25
5373	Ethyl.	do	32.00	25
5374	Iron.	do	24.00	25
5375	Lithium.	do	24.00	25
5476	Mercury.	do	14.00	25
5377	Platinum.	do	120.00	25
5378	Lead.	do	14.00	25
5379	Potassium.	do	16.00	25
5380	Sodium.	do	16.00	25
5381	Iodide, with alkaloides.	do	72.00	25
5382	Iodide, not specified.	do	24.00	25
	Ipecacuanha, including wrappage:			
3133	Whole root.	do	10.00	25
3134	In powder.	do	14.00	25
	Irish linen. (See Bretagnes.)			
	Irrigators. (See Douches.)			
3500	Ivory manufactured into articles not specified, including wrappage.	do	56.00	35 5
5104	Ink prepared for printing or lithographing, gross wt.	do	.80	Fr.
5106	Common writing or copying, gross wt.	do	.80	25
	Ink, including wrappage as follows:			
5106	For marking or stamping.	do	2.40	25
5107	China, in paste.	do	8.00	25
5108	China, liquid.	do	3.20	25
5109	Red, for writing.	do	2.00	25
	Inkstands, crystal, crockery, porcelain or glass: To be valued as glassware, crockery, and porcelain in their corresponding class.			
5110	The same on wood or metal.	Appraiser.		
2441	Ignitors, iron or steel, for striking fire, including wrappage.	Kilogram...	.80	25
	Insertions and embroidered edgings, wt., excluding the boxes, as follows:			
	Embroidered on cotton cloth—			
4396	With cotton thread.	do	16.00	25
4397	With silk threads.	do	28.00	35
	Embroidered on linen cloth or with mixture of vegetable material—			
4398	With linen or cotton threads.	do	28.00	25
4399	With silk threads.	do	40.00	35
	Embroidered on woolen cloth or with mixture of vegetable material—			
4400	With cotton or woolen threads.	do	20.00	25
4401	With silken threads.	do	22.00	35
4402	Embroidered on silk cloth or with mixture of any other material with cotton, woolen, or silk threads.	do	48.00	35
4403	As the above items, embroidered by hand.	Appraiser.		35 25

<sup>1</sup> The Chilean dollar is valued at 36.5 cents U. S. currency.

*Tariff valuation of Chile, in effect January 1, 1896, etc.—Continued.*

No. of item.	Article.	Unit.	Valua- tion. <sup>1</sup>	Per cent.
	Insertions and embroidered edgings, wt., excluding the boxes, as follows—Continued.			
4404	For shoe lining, of morocco leather or any other leather, including wrappage.	Kilogram...	14.00	35
	Insertions for hat or cap lining, including wrappage:			
4405	Morocco leather or other leather, with or without ventilator.	.....do.....	16.00	15
4406	Paper (leather imitation) .....	.....do.....	3.00	15
4407	Cloth (leather imitation) .....	.....do.....	6.00	15
	Jewelry:			
316	Gold, silver, or platinum, not specified .....	Appraiser.....		5
317	False .....	.....do.....		35
	Jerseys, knitted, for women or girls, including wrappage:			
2223	Cotton, or with a little mixture of other material except silk, up to fair quality—	Kilogram...	8.00	60
2224	The above, extra quality .....	.....do.....	12.00	60
2225	Woolen, or with mixture of other material except silk, up to fair quality.	.....do.....	12.00	35
2226	The above, extra quality .....	.....do.....	14.00	35
	Jackets:			
	Knitted, of wool, or with mixture of other material except silk—			
2227	Ordinary quality, sample No. 96 .....	.....do.....	3.00	35
2228	Fair quality, sample No. 97 .....	.....do.....	5.00	35
2229	Extra quality, with or without silk sleeves, or sleeves of silk with mixture.	.....do.....	9.00	35
2230	Knitted, cotton, or with a little mixture of wool .....	.....do.....	3.00	35
	Jackets, woolen cloth, or mixed with cotton, with or without lining, for sailors:			
2231	Ordinary quality .....	Dozen .....	80.00	60
2232	Fair quality .....	.....do.....	96.00	60
2233	Extra quality .....	.....do.....	160.00	60
2234	Jackets, oilcloth, ordinary, for sailors .....	Kilogram...	1.20	60
2235	Jerked beef and tasajo (hung beef), gross wt .....	.....do.....	.60	60
	Jewel cases, or mouthpiece cases, empty, wt., including wrap- page, as follows:			
2532	Lined in leather, silk, or silk mixed with other material .....	.....do.....	24.00	35
	Jaborandi, gross wt.:			
3144	Leaves, whole .....	.....do.....	1.30	25
3145	In powder .....	.....do.....	2.00	25
	Jalap, gross wt.:			
3146	Root, whole .....	.....do.....	1.30	25
3147	Root, in powder .....	.....do.....	2.00	25
	Jellies, medicinal. (See Electuaries.)			
	Jellies, other classes. (See Sweetmeats.)			
	Jardinieres: To be valued as sugar bowls in their corresponding class.			
	Jars:			
3155	Marble, gross wt .....	.....do.....	.65	35
	Other classes: To be valued as sugar bowls in their corre- sponding class.			
	Juices, lime, lemon, strawberry, cherry, or other similar fruit, gross wt.:			
3183	Without sweet, in flask or bottles .....	.....do.....	.40	25
3184	Without sweet, in other vessel .....	.....do.....	.56	25
3185	Sweet .....	.....do.....	1.60	60
	Jonquille, gross wt.:			
3191	Rough .....	.....do.....	.23	Fr.
3192	Prepared for furniture .....	.....do.....	.80	Fr.
	Joos stick. (See Pastilles.)			
5102	Jars, of glazed clay .....	.....do.....	.12	25
	Joints. (See Elbow joints.)			
2809	Jacks, iron or steel, for lifting weights, gross wt .....	.....do.....	1.20	Fr.
3174	Jewels, gold or silver, not specified, and jewels in general .....	Appraiser.....		5
3174	Jewelry, false, not specified .....	.....do.....		35
	Jute, in threads for wounds, including wrappage:			
5384	Without medicinal preparation .....	Kilogram...	2.00	25
5385	With medicinal preparation .....	.....do.....	4.00	25
5386	In bulk, gross wt .....	.....do.....	.20	Fr.
6045	Jerked beef, or "tasajo," gross wt .....	.....do.....	.60	60
	Kegs, gross wt., as follows:			
810	Wooden, up to 12 liters capacity .....	.....do.....	.56	25
811	Glass, with or without cock, for liquids .....	.....do.....	.40	25
1128	Kerseys, iron or steel, including wrappage .....	.....do.....	3.00	Fr.
	Knives:			
2100	(Large), iron or steel, with wooden or iron handles, similar in form to kitchen hatchets, gross wt.	.....do.....	.56	25
2101	And knives (small) for artisans, gross wt .....	.....do.....	3.00	Fr.
2102	And knives (small) with wooden, horn, or bone handle, for the kitchen, gross wt.	.....do.....	2.00	25

<sup>1</sup> The Chilean dollar is valued at 36.5 cents U. S. currency.

*Tariff valuation of Chile, in effect January 1, 1896, etc.—Continued.*

No. of item.	Article.	Unit.	Valuation. <sup>1</sup>	Per cent.
	Knives, with or without forks, for table or other use, including wrappage:			
2103	With horn, bone, wood, or ordinary metal handle, ordinary quality.	Appraiser ..	\$1.60 <sup>1</sup>	25
2104	Fair quality, and those with deer-horn handle .....	do .....	3.20	25
2105	Extra quality, and those with ivory handles, and also meat carvers.	do .....	6.60	25
2106	With ivory handle, and also meat carvers up to fair quality ..	do .....	16.00	35
2107	The above, extra quality and those with monograms .....	do .....	32.00	
2108	With white metal, nickel, German silver handles, or handles of similar metal.	do .....	8.00	25
2109	The above, silvered, up to fair quality .....	do .....	16.00	25
2110	Of better quality than the above and those with monograms.	do .....	40.00	35
2111	With pearl handles, including paper wrappage .....	do .....	56.00	25
2112	With silver handles, net wt .....	do .....	200.00	35
	Knives, hunting, and daggers, with or without scabbard, including wrappage:			
2113	With horn, bone, wood, or ordinary metal handle, up to fair quality.	do .....	3.20	35
2114	Extra quality, and those with handles of deer horn, buffalo horn, or ivory.	do .....	6.60	
2115	With ivory handle .....	do .....	24.00	35
2116	With silvered metal handle .....	do .....	32.00	
	Knives, paper, including wrappage:			
2117	Wood .....	do .....	3.00	25
2118	Bone .....	do .....	6.60	25
2119	Ivory .....	do .....	56.00	35
2120	Knives for opening tins, gross wt.:			
2121	Iron or steel .....	do .....	.94	25
2121	Iron or steel, with wooden, horn, or bone handle .....	do .....	1.30	25
2884	Knockers, door, gross wt.:			
2884	Iron or steel, with or without paint, varnish, bronzing, tinning, or galvanizing.	do .....	.56	25
2885	The above, nickel plated or silvered .....	do .....	1.80	35
2886	Copper or brass .....	do .....	1.60	
2887	The above, nickel plated or silvered .....	do .....	2.40	35
	Key rings. (See Rings).			
	Keys, watch, including wrappage:			
3391	Iron or steel, with or without parts of ordinary metal .....	do .....	9.00	25
3392	The above, gilt, silvered, or nickel plated .....	do .....	32.00	35
3404	Keys for locks, unfinished, gross wt.:			
3405	Iron or steel .....	do .....	.56	25
3405	Brass or copper .....	do .....	1.60	25
3406	Keys for locks, finished, gross wt.:			
3406	Iron or steel, with or without paint, varnish, tinning, galvanizing, or bronzing.	do .....	1.20	25
3407	The above, nickel plated .....	do .....	2.00	25
3408	Brass or copper .....	do .....	2.40	25
3409	The above, nickel plated .....	do .....	4.00	25
3410	Other classes .....	Appraiser ..		25
3645	Knapsacks for troops, sailcloth or other similar cloth, including wrappage.	Kilogram ..	2.00	25
	Knapsacks for hunters, net, with or without parts of leather, including wrappage:			
3646	Up to fair quality .....	do .....	4.40	35
3647	Extra quality .....	do .....	6.00	
	Knitting needles: To be valued as needles in their corresponding class.			
4112	Knobs, bed, gross wt.:			
4112	Crockery or porcelain, with or without parts of ordinary metal.	do .....	.56	35
4113	Brass or copper .....	do .....	1.60	
4114	The above, nickel plated .....	do .....	2.40	25
8198	Kermes .....	Kilogram ..	4.00	25
5099	Kettle drums .....	Each .....	80.00	35
	Keyhole shields, scutcheons, including wrappage, as follows:			
942	Brass or copper .....	Kilogram ..	2.00	25
943	Brass or copper, nickel plated .....	do .....	3.20	25
944	Mother-of-pearl .....	do .....	14.00	25
945	Wood, caoutchouc, composition, paste, bone, sole leather, or cardboard.	do .....	6.60	35
946	Zinc or tin, with or without paint or nickel plating .....	do .....	3.00	

<sup>1</sup> The Chilean dollar is valued at 36.5 cents U. S. currency.

## Tariff valuation of Chile, in effect January 1, 1896, etc.—Continued.

No. of item.	Article.	Unit.	Valuation. <sup>1</sup>	Per cent.
	Knitted goods, not specified, made with hook, crochet needle, knitting needles, or net, or their imitations on the loom, including wrappage:			
5049	Cotton .....	Kilogram...	\$8.00	35
5050	Linen, or mixed with other vegetable fiber .....	do	24.00	25
5051	Wool, or mixed with other material except silk .....	do	10.00	35
5052	Wool, with mixture of silk .....	do	20.00	35
5053	Silk .....	do	72.00	35
5054	Silk, with mixture of other inferior material .....	do	48.00	35
	Knives:			
	Fruit, or for seamen's use—			
3699	Ordinary quality .....	Dozen	1.60	25
3700	Fair quality .....	do	3.20	25
3701	Extra quality .....	do	4.80	25
3702	Pruning and grafting .....	Kilogram	6.00	Fr.
3193	Kalidor face wash, in flasks, including wrappage (perfumery) .....	do	3.00	60
3194	Kamala .....	do	3.00	25
3195	Kaolin, for photographers .....	do	.40	25
	Kava kava, gross wt.:			
3196	Root, whole .....	do	1.30	25
3197	Root, powdered .....	do	2.00	25
3198	Keormes .....	do	4.00	25
	Kerosene. (See Oils.)			
	Kino. (See Gums.)			
	Kirsch: To be valued as brandies.			
3200	Kouaso, including wrappage .....	do	4.00	25
282	Latches or door knockers of iron or steel, gross wt. ....	do	.56	25
	Lavender or aspic, gross wt.:			
318	Whole .....	do	1.30	25
319	Ground .....	do	2.00	25
	Lime:			
1210	Common, quicklime, slacked .....	Quintal	1.30	25
1211	Pure, or oxide of calcium .....	Kilogram	.80	25
1212	Sodic .....	do	1.30	25
	Locks, with or without parts of brass or copper, including wrappage, as follows:			
	Iron, French or imitation—			
1624	With knob .....	do	1.30	25
1625	Without knob .....	do	2.00	25
	Iron, French or imitation, called spring locks—			
1626	With knob .....	do	1.60	25
1627	Without knob .....	do	2.43	25
	Iron, French or imitation, with pneumatic closer—			
1628	With knob .....	do	3.00	25
1629	Without knob .....	do	4.00	25
1630	Of cast or wrought iron, English, American or imitation, with knob, sample No. 81. ....	do	.80	25
1631	Without knob .....	do	1.00	25
1632	Iron or thick tin, for trunks, valises, boxes, or chests, sample No. 82. ....	do	1.00	25
1633	The above, sample No. 83 .....	do	2.00	25
1634	Superior to sample No. 83 .....	do	3.20	25
1635	Iron, iron or brass bell, for trunks, valises, boxes, or chests. ....	do	6.00	25
	Locks, brass or copper, including wrappage:			
1636	For doors, with or without parts of other ordinary metal ....	do	3.00	25
1637	For trunks, valises, boxes, or chests, with or without parts of ordinary metal, sample No. 84. ....	do	3.00	25
1638	Superior to sample No. 84 .....	do	4.80	25
1639	Brass, with brass or iron bell, for trunks, valises, chests, etc. ....	do	8.00	25
1640	As any of the foregoing, nickel plated, to be valued in their corresponding class, with a surcharge of 50 per cent. ....	Appraiser		25
1641	As the above, silvered or gilt .....	do		35
	Lock bolts, with or without parts of ordinary metal, gross wt.:			
1642	Iron or steel .....	Kilogram	.56	25
1643	Brass .....	do	1.60	25
1961	Logs, marine .....	Appraiser		Fr.
	Laces, blonds and mifague, wt. excluding the cases, as follows:			
2369	Cotton, ordinary, sample 98 .....	Kilogram	12.00	35
2370	Superior to sample 98 .....	do	24.00	35
2371	Of linen, or mixed with any other vegetable fiber, ordinary as sample No. 99. ....	do	56.00	35
2372	Superior to sample No. 99 .....	Appraiser		35
2373	Wool, or with mixture of any other vegetable material except silk. ....	Kilogram	20.00	35
	Laces, blonds and guipure, wt. excluding cases, as follows:			
2374	Silk, up to fair quality .....	do	130.00	35
2375	Silk, extra quality .....	Appraiser		35
2376	Silk, mixed with any other material, up to fair quality .....	Kilogram	80.00	35
2377	Extra quality .....	do	160.00	35

<sup>1</sup> The Chilean dollar is valued at 36.5 cents U. S. currency.

*Tariff valuation of Chile, in effect January 1, 1896, etc.—Continued.*

No. of item.	Article.	Unit.	Valuation. <sup>1</sup>	Per cent.
	Laces, metal, to be valued as <i>passe menterie</i> , in its corresponding class.			
	Lamp weights, for hanging lamps, gross wt.:			
1910	Iron or steel	Kilogram	.32	25
1911	The above, with brass or copper veneer	do	.65	25
1912	Brass or copper	do	1.60	25
1913	The above, nickel plated	do	2.40	25
2390	Ladders, wooden, gross wt.	do	.56	25
2393	Leads, for sounding (nautical), gross wt.	do	.24	25
2590	Lanterns, Chinese, paper, gross wt.	do	.94	25
	Lanterns, carriage:			
2591	Ordinary, without silvering or nickel plate	Pair	6.00	35
2592	Ordinary, silvered or nickel plated	do	12.00	35
2593	The above, fair quality	do	20.00	35
2594	The above, extra quality	do	36.00	35
	Other classes.	Appraiser		
2677	Linings or trimmings of silk or with mixture of other material, pasted on paper or not, for hats or caps.	Kilogram	32.00	35
	Lint, for wounds, including wrappage:			
3066	Without medicinal preparation	do	2.00	25
3067	Antiseptic, or with medicinal preparation	do	4.00	25
	Leaves:			
	Medicinal, not specified, gross wt.—			
3098	Whole	do	1.30	25
3099	In powder	do	2.00	25
	For florist (artificial)—			
3100	Paper	do	6.00	15
3101	Cloth	do	24.00	15
3102	Oilcloth	do	16.00	15
	Lasts, wooden, with or without parts of metal, gross wt.:			
3105	For boots	do	.80	Fr.
3106	For shoes	do	.80	Fr.
3201	Lac, carminated or yellow, gross wt.	do	4.00	25
	Lactate of—			
3205	Ammonia	do	16.00	5
3206	Bismuth	do	32.00	25
3207	Lime	do	4.00	25
3208	Zinc	do	14.00	25
3209	Strontium	do	16.00	25
3210	Iron	do	4.00	25
3211	Magnesia	do	14.00	25
3212	Manganese	do	14.00	25
3213	Potash	do	16.00	25
3214	Soda	do	16.00	25
3215	Lactophosphate of lime, liquid, gross wt.	do	1.60	25
3216	Lactophosphate of lime, crystallized	do	12.00	25
3217	Lactophosphate of iron	do	6.00	25
3218	Lactophosphate of iron and magnesia	do	12.00	25
3219	Lactopeptine	do	16.00	25
3220	Lacturium	do	20.00	25
3227	Lamas and silk tissue with silver threads, with or without gilt.	do	130.00	35
3228	Lamas and silk tissue with threads of ordinary metal, gilt or silvered.	do	56.00	35
3229	Lamas, bunting or sateens with threads of ordinary metal, with or without gilt, with or without mixture of cotton or other vegetable material.	do	20.00	35
3230	Lamps, glass, for electric lighting, gross wt.	do	6.00	25
3231	Lamp hooks, arms, elbows or other similar parts, with or without lamp weights, for gas, gross wt.:	do	2.00	25
3232	Lamps for artists' use, gross wt.	do	2.00	Fr.
3233	Lamps of other classes	Appraiser		
	Lamps for mines, with or without parts of ordinary metal, with or without handles, gross wt.:			
3234	Tin, iron, or steel	Kilogram	.94	Fr.
3235	Brass or copper	do	1.60	Fr.
3242	Lobsters, in water, gross wt.	do	.50	60
3244	Lanoline, including vessel	do	3.00	25
3280	Laudanum, or liquid opium	do	10.00	25
	Laurel, gross wt:			
3281	Leaves, whole	do	1.30	25
3282	Leaves in powder	do	2.00	25
3307	Lentils, gross wt.	do	.20	25
3309	Leptandrin	do	40.00	25
3332	Lycopodium, gross wt.	do	2.00	25
	Liquor of Labarraque, disinfectant. (See Chloride of sodium.)			
	Liquor flasks or bottles, glass or crystal. (See Glassware.)			
3333	Liqueurs sweet, not specified, in bottles or flasks	Dozen	32.00	Sp.
3334	In other vessels.	Liter	4.40	Sp.
	NOTE.—All brandies or spirits that contain more than 5 per cent of sweetening will be considered as sweet liqueurs.			
3335	Liquors, medicinal, not specified, gross wt.	Kilogram	1.60	25

<sup>1</sup> The Chilean dollar is valued at 36.5 cents U. S. currency.

## Tariff valuation of Chile, in effect January 1, 1896, etc.—Continued.

No. of item.	Article.	Unit.	Valuation. <sup>1</sup>	Per cent.
	Lines, including wrappage:			
3336	Chalk, for carpenters .....	Kilogram	3.00	05
3337	Fishing, or for other uses .....	do	1.80	25
	Lemonade. (See Waters, aerated.)			
3355	Linseed, gross wt. ....	do	.12	25
3356	Liniment of Gêneau, and others similar, in flasks or bottles, for animals, gross wt. ....	do	1.60	25
3357	Lawns, cotton, white or black, especially for linings: Up to 20 threads of woof and warp, sample No. 120 .....	do	1.60	25
	Over 20 threads to be valued as tarlatan in its corresponding class.			
3358	Lanterns, hand, common, tin, with or without paint or varnish, including wrappage. ....	do	2.00	60
	Lichen, gross wt. ....			25
3359	Whole .....	do	.64	25
3360	In powder .....	do	.96	25
3361	Lyres .....	Appraiser		35
3362	Lisol .....	Kilogram	1.60	25
3364	Listings, of white wood, painted or not, for gardens or other uses, gross wt. ....	do	.24	60
	Listings, forming moldings. (See Moldings.)			
3365	Litharge, gross wt. ....	do	.40	25
3366	Lithia, and its salts .....	do	20.00	25
	Lithographs. (See Prints.)			
	Lotions, for the hair (perfumery), including wrappage:			
3367	In flasks or bottles .....	do	1.60	60
3368	In other vessels .....	do	1.80	60
3369	Locomotives .....	Appraiser		Fr.
3376	Lottery, 9a game with special cards, including wrappage .....	Kilogram	1.60	35
	Lubricators. (See Oilers.)			
3385	Lupuline .....	do	4.40	25
	Lustrings: To be valued as alpacas in their corresponding class.			
	Leads, for pencils. (See Pencils.)			
	Levels, for artisans, including wrappage:			
3732	Wooden .....	do	1.60	Fr.
3733	Iron or steel .....	do	1.20	Fr.
3734	Brass .....	do	2.40	Fr.
3735	Levels for engineers .....	Appraiser		Fr.
3780	Licorice in paste, including wrappage .....	Kilogram	2.00	25
	Licorice root:			
3781	Whole, gross wt. ....	do	1.30	25
3782	In powder, gross wt. ....	do	2.00	25
	Lead, gross wt., as follows:			
4244	In sheets, bars, or plates .....	do	.24	Fr.
4245	Rolled into thin sheets, for bottle stoppers (capsules) .....	do	2.00	25
4246	Black, in powder, for cleaning or polishing .....	do	.28	25
4247	In sheets or granulated, for assaying .....	do	.48	25
	Labels: To be valued as advertisements or tags in their corresponding class.			
	Life preservers:			
4569	Cork, covered or not with cloth or rubber .....	do	1.60	25
4570	Rubber .....	do	4.00	25
4574	Leeches .....	Per 100	16.00	Fr.
	Linewood: To be valued as flowers (medicinal) not specified.			
3311	Letters of exchange for banks, including wrappage .....	Kilogram	6.60	60
5174	Lathes, iron or steel, for artisans, gross wt. ....	do	.65	Fr.
5234	Lamp tubes .....	do	.24	25
5267	Leyden jars of glass or clay, with or without preparation for producing electricity, for electric piles, gross wt. ....	do	.56	Fr.
	Lamp founts of crockery, porcelain, crystal, or glass, for oil lamps, gross wt.:			
2282	Without metal neck .....	do	.60	25
2283	With brass or copper neck, with or without nickel plating .....	do	.80	35
	Letter files, with or without cloth or leather, gross wt.:			25
3330	With iron, copper, or brass springs .....	do	2.00	60
3331	Without springs .....	do	1.20	60
3481	Lard, pork, gross wt. ....	do	.40	25
3485	Petroleum, including vessel .....	do	1.30	25
	Laces, with metal point, for shoes or corsets, including wrappage:			
4042	Cotton, leather, linen, or wool .....	do	6.00	35
4043	Silk .....	do	40.00	25
4044	Silk with mixture of inferior material .....	do	24.00	35
4144	Lunar caustic .....	do	72.00	25
	Listings of white wood, with or without paint, for gardens or other uses, gross wt. ....	do	.24	60
3393	Locks, firearms, of iron or steel; also triggers or other similar pieces, including wrappage.	do	1.00	35

<sup>1</sup> The Chilean dollar is valued at 36.5 cents U. S. currency.



*Tariff valuation of Chile, in effect January 1, 1896, etc.—Continued.*

No. of item.	Article.	Unit.	Valuation. <sup>1</sup>	Per cent.
	<b>Lastings:</b>			
2326	Woolen .....	Kilogram	\$8. 00	25
2327	Woolen with mixture of other material except silk .....	do	6. 00	25
2328	Cotton or with mixture of other vegetable material .....	do	3. 00	25
	<b>Lamps, miners', with or without parts, of ordinary metal, with or without handle, gross wt.:</b>			
3234	Tin, iron store .....	do	.94	Fr.
3235	Brass or copper .....	do	1. 60	Fr.
	<b>"Lampas":</b>			
3236	Silk .....	do	56. 00	35
3237	Silk, with mixture of any other vegetable fiber .....	do	24. 00	35
	<b>Mortars, gross wt.:</b>			
332	Iron or steel, with or without tinning or galvanizing .....	do	.40	25
333	Brass or copper .....	do	1. 60	25
334	Wooden .....	do	.56	25
335	Glass .....	do	.40	25
336	Crockery or composition .....	do	.24	25
337	Marble .....	do	.48	25
338	Musk .....	do	160. 00	25
628	Minium, or red lead, gross wt. ....	do	.40	Fr.
629	Mercury, liquid, gross wt. ....	do	3. 00	Fr.
764	Mandolins, up to fair quality .....	Each	12. 00	35
765	Of better quality than above .....	do	20. 00	35
	<b>Marbles, gross wt., as follows:</b>			
952	Stone .....	do	.24	35
953	Composition, crockery, marble, porcelain, or glass .....	do	.65	35
	<b>Medicine chests, homeopathic, with little tubes or flasks (glass), from 30 to 70 millimeters in height by 8 to 22 millimeters in diameter, measured on the outside:</b>			
1033	Having up to 24 medicines .....	do	6. 60	25
1034	Having up to 40 medicines .....	do	12. 00	25
1035	Having up to 72 medicines .....	do	20. 00	25
1036	Having up to 100 medicines .....	do	32. 00	25
1037	Having up to 180 medicines .....	do	48. 00	25
1038	Medicine chests, allopathic, for household use .....	Appraiser		25
	<b>Masks, including wrappage:</b>			
1493	Cardboard .....	do	4. 00	60
1494	Wax or composition .....	do	8. 00	60
1495	Silk, with mixture of other material .....	do	24. 00	60
1496	Masks, Wire .....	Kilogram	6. 00	60
	<b>Meat:</b>			
1501	Salt beef or pork, gross wt. ....	do	.32	60
1502	Peptonized, in paste or liquid, gross wt. ....	do	3. 00	60
1504	Potted, gross wt. ....	do	1. 30	60
1852	Mattresses of cotton or linen, filled with wool or horse hair .....	do	1. 30	60
1853	Mattresses, with iron-wire springs, with parts of wood, upholstered with cotton cloth, or of other vegetable fiber .....	Each	28. 00	60
1854	Mattresses of wire net, or of iron or steel hooks, with or without galvanizing or tinning, with or without parts of wood or iron, gross wt. ....	Kilogram	.50	60
	<b>Mushrooms, gross wt.:</b>			
1272	Dry .....	do	1. 60	25
1273	In water .....	do	.56	60
1274	In oil .....	do	.80	60
	<b>Mixtures, gross wt., as follows:</b>			
1886	For coloring beer .....	do	.40	25
1887	Liquid for clarifying liquors .....	do	2. 00	25
1888	Asbestos and cement, for boiler packing .....	do	.24	Fr.
1889	For printing-press rollers .....	do	2. 00	Fr.
	<b>Mirrors, ordinary, gross wt., as follows:</b>			
2454	With cardboard frame .....	do	.72	25
2455	With zinc or tin, with or without paint or bronzing; with or without advertisements or prints .....	do	.88	25
2456	With brass sheet or copper frame .....	do	1. 60	25
2457	With wooden or papier-mâché frames, with or without varnish, paint, or bronzing, whose plates without bevel shall not exceed 2,000 centimeters square .....	do	.80	25
	<b>Mirrors with wooden frame, with or without gilt, silvering, bronzing, paint, or varnish, whose plate, with or without bevel, shall exceed 2,000 centimeters square, gross wt.:</b>			
2458	Of quadrilateral form .....	do	1. 20	35
2459	Of oval or elliptical form .....	do	1. 60	35
2460	Other classes .....	Appraiser		35
2513	Mats, China, or imitation, for the floor, gross wt. ....	Kilogram	.65	35
	<b>Mats for embroidery, as follows:</b>			
2514	Of silk .....	do	56. 00	15
2515	Of silk with mixture of inferior material .....	do	32. 00	15

<sup>1</sup> The Chilean dollar is valued at 36.5 cents U. S. currency.

## Tariff valuation of Chile, in effect January 1, 1896, etc.—Continued.

No. of Item.	Article.	Unit.	Valuation. <sup>1</sup>	Per cent.
	Match cases:			
2696	Of ordinary leather .....	Dozen .....	\$3.00	35
2696	Of fine leather .....	do .....	16.00	35
2697	Of papier maché, caoutchouc, or composition .....	do .....	4.00	25
	Match cases, including wrappage, as follows:			
2698	Horn or bone .....	Kilogram .....	6.60	25
2699	Ivory .....	do .....	56.00	35
2700	Pearl .....	do .....	72.00	35
2701	Tortoise shell .....	do .....	80.00	35
2702	As any of the above, with incrustations, to be valued with a surcharge of 50 per cent in their corresponding class.	Appraiser .....		35
				25
2703	Zinc or tin, with or without paint, varnish, or bronzing .....	Kilogram .....	1.60	60
				35
				25
2704	The above, nickel plated .....	do .....	2.40	60
				35
				25
2705	Brass or copper .....	do .....	3.00	35
2706	The above, nickel plated, silvered, or gilt .....	do .....	6.00	35
				25
2707	Silver net wt. ....	do .....	200.00	5
	Matches, gross wt., as follows:			
2709	Wax .....	do .....	1.00	35
2710	Wood .....	do .....	.30	35
2711	Wood, with Bengal lights .....	do .....	.80	35
2712	Paper .....	do .....	1.30	35
2713	Other kinds .....	Appraiser .....		35
3045	"Mate" (Paraguay tea) .....	Kilogram .....	.48	Sp.
	Milk:			
3301	Condensed, conserved with or without sugar, gross wt. ....	do .....	.60	60
3302	Antefelic (face wash perfumery), including wrappage .....	do .....	3.00	60
	Milk pitchers: To be valued as sugar bowls in their corresponding class.			
3387	Mourning cloth for hats, including wrappage: Of woollen cloth, with or without mixture of other material except silk .....	do .....	9.00	25
3388	Silk or mixed with other material .....	do .....	10.00	35
	Machetes, iron or steel, gross wt.:			
3411	For kitchen use .....	do .....	.56	25
3412	For agricultural purposes .....	do .....	1.60	Fr.
3413	Mace .....	do .....	5.60	25
	Magnesia, including wrappage:			
3421	Calcined .....	do .....	1.20	25
3422	Henry's, or imitation, in flasks .....	do .....	6.00	25
3423	Liquid, in flasks .....	do .....	1.00	25
3424	Magnesium, metallic, in threads or bands .....	do .....	40.00	25
3425	Malze, gross wt. ....	do .....	.08	60
3426	Mackintoshes, including wrappage .....	do .....	8.00	25
3427	Malate of iron .....	do .....	8.00	25
3429	Maltoid .....	do .....	60.00	25
	Manna:			
3432	In sorts or flasks .....	do .....	3.00	25
3433	Purified, including wrappage .....	do .....	6.00	25
3438	Manganate of potash (par.) .....	do .....	3.00	25
3439	Manganate of soda .....	do .....	.80	25
3457	Muffs, fur, for women .....	Appraiser .....		60
3459	Manikins .....	do .....		25
3460	Mannite, including wrappage .....	Kilogram .....	6.00	25
	Manometers. (See Indicators.)			
	Mantelets, "mantos" (a kind of mantle or shawl used by ladies):			
3489	Of woollen cloth, plain .....	do .....	12.00	25
3490	Of woollen cloth with mixture of other material except silk .....	do .....	8.00	25
3492	Of silk, plain .....	do .....	60.00	35
3493	Of silk, embroidered .....	do .....	80.00	35
	Cashmere or merino: To be valued as shawls in its corresponding class.			
	Maps. (See Charts.)			
3495	Maqui (a berry), gross weight .....	do .....	.40	60
3496	Machinery, agricultural, mining, for the arts, trade, and industries .....	do .....	.65	Fr.
	Marble, gross wt., as follows:			
3502	In slabs, unpolished .....	do .....	.12	15
3503	In slabs, polished .....	do .....	.16	35
3504	Manufactures of, not specified .....	do .....	.65	35
3505	In a rough state, in blocks .....	do .....	.06	15
	Maraschino: To be valued as liqueurs (sweet).			
	Morocco. (See Leather.)			
3506	Mass, blue or mercurial, for pills .....	do .....	4.80	25

<sup>1</sup> The Chilean dollar is valued at 36.5 cents U. S. currency.

## Tariff valuation of Chile, in effect January 1, 1896, etc.—Continued,

No. of Item.	Article.	Unit.	Valuation. <sup>1</sup>	Per cent.
3512	Matico, in leaves, gross wt.: Whole .....	Kilogram	\$1.30	25
3513	In powder .....	do	2.00	25
3514	Matrices, glass, for assayers, gross wt. ....	do	.40	Fr
3515	Maces, wooden, for carriage wheels, cars or carts, gross wt. ....	do	.30	60
	Mallets for artisans, gross wt.: Iron or steel .....	do	.32	Fr.
3516	Wood .....	do	.40	60
3518	Mallets of wood for household use, gross wt. ....	do	.56	60
	Medals. (See Croases.)			
3527	Medallions of ordinary or fine metal .....	Appraiser		35 5
	Measures, for liquids, including wrappage:			
3569	Wooden .....	Kilogram	3.00	Fr.
3570	Iron or steel .....	do	1.60	Fr.
3571	Measures, of iron or steel, for measuring wine, including wrappage.	do	20.00	25
	Meters:			
3572	Gas or electric-light, gross wt. ....	do	.80	Fr.
3573	Water .....	do	.65	5
3574	Molasses, gross wt. ....	do	.24	25
3575	Memoranda printed on paper, loose or in pads, gross wt. ....	do	3.20	60
3576	Menthol .....	do	24.00	25
	Marline. (See Rope.)			
	Merinos. (See Cashmeres.)			
3577	Marmalades, gross wt. ....	do	.80	60
	Metal, yellow. (See Copper.)			
3601	Metal, called Babbitt, or other similar, in bars, ingots, etc., for bearings or rests for machines or other uses, gross wt.	do	1.00	25
	Metal:			
3602	White, in sheets, gross wt. ....	do	2.20	25
3603	White, nickel, german silver, or other similar metals, manufacture of articles not specified, including wrappage.	do	8.00	25
3604	The above, silvered or gilt, up to fair quality .....	do	16.00	25
3605	Of better quality than the above, and those with monograms.	do	40.00	25
3606	Methylal .....	do	24.00	25
3607	Methyl .....	do	72.00	25
3608	Metronomes .....	Each	8.00	25
	Meters, rule, including wrappage, as follows:			
3609	Of ordinary wood, for artisans .....	Kilogram	4.00	5
3610	Of boxwood .....	do	8.00	5
3611	Of iron or steel .....	do	1.20	5
3612	Of brass or copper .....	do	2.00	5
3613	Of bone, caoutchouc, horn, or rubber .....	do	6.60	5
3614	Of whalebone .....	do	24.00	5
3615	Of ivory .....	do	56.00	25
3618	Millet, gross wt. ....	do	.08	25
3619	Minerals, in a rough state .....	Appraiser		Fr.
3620	Minium, gross wt. ....	Kilogram	.40	25
	Myrrh. (See Gums.)			
3621	Myrtle .....	do	48.00	25
3622	Mixton, liquid, for gilding, including vessel .....	do	1.40	25
3623	Models and patterns for machinery .....	Appraiser		Fr.
3624	Models and patterns for natural history for school instruction ..	do		Fr.
	Models, other classes. (See Drawings.)			
	Molds:			
3625	Tin or zinc, with or without tinning, galvanizing, painting, or enamel, with crockery or porcelain, gross wt. ....	Kilogram	.94	60 35 25
3626	Brass or copper, with or without parts of other ordinary metal, gross wt. ....	do	1.60	25
	Glass, crockery, or porcelain: To be valued as glassware, crockery, or porcelain in its corresponding class.			
3627	Wooden, including wrappage .....	do	1.60	25
3628	Molds for making blocks or ingots for printing .....	Appraiser		Fr.
	Moldings:			
3629	Wooden, with or without paint, varnish, gilt, silvering, or bronzing, gross wt. ....	do	.80	60
3630	Wooden, prepared with plaster, for gilding, gross wt. ....	do	.48	60
	Moldings, papier-maché or cardboard, including wrappage:			
3631	For gilding .....	do	2.00	60
3632	Gilt, silvered, bronzed, painted, or varnished .....	do	3.00	60
	Molibdate of—			
3634	Ammonia .....	do	12.00	5
3635	Potash .....	do	16.00	25
3636	Soda .....	do	16.00	25
3642	Mills, gross wt. ....	do	.65	Fr.
3644	Morphine .....	do	72.00	25
3649	Mosaics, wooden, for pavements, with or without corresponding borders of the same material.	do	.80	25
	Mustard pots: To be valued as sugar bowls in their corresponding class.			

<sup>1</sup> The Chilean dollar is valued at 36.5 cents U. S. currency.

## Tariff valuation of Chile, in effect January 1, 1896, etc.—Continued.

No. of item.	Article.	Unit.	Valuation. <sup>1</sup>	Per cent.
	<b>Mustards, gross wt.:</b>			
3651	In powder .....	Appraiser	\$0.65	25
3652	Prepared .....	Kilogram	.50	60
3653	Motors, of any class, gross wt .....	do	.65	Fr.
3659	Millstones, gross wt .....	do	.08	Fr.
3664	Muffles, for assayers, gross wt .....	do	.56	Fr.
3672	Muriate or chlorhydrate of ammonia, gross wt .....	do	.56	5
	<b>Muriate of—</b>			
3673	Baryta .....	do	.80	25
3674	Strontium .....	do	1.00	25
3675	Potash, crystallized .....	do	1.00	25
3676	Soda .....	do	1.00	25
	<b>Muslin, cotton, white: To be valued as cambric (cotton), white.</b>			
3660	Moles, iron or steel .....	do	.40	.....
	<b>Muslin, for dresses, as follows:</b>			
3677	Cotton, painted, up to 40 threads of woof and warp .....	do	3.00	25
3678	Over 40 threads .....	do	4.80	25
3679	Woolen, with cotton mixture, plain, serged, or open work .....	do	5.00	25
3680	Woolen, plain, up to 35 threads of woof and warp .....	do	6.60	25
3681	Over 35 threads .....	do	12.00	25
3682	Woolen, serged or open work .....	do	7.00	25
3683	Silk .....	do	56.00	35
3684	Silk, with mixture of inferior material .....	do	24.00	35
	<b>Muslin, for curtains. (See Tulle.)</b>			
	<b>Moss:</b>			
3685	Coralca, or coralline .....	do	.65	25
3686	Loose or in packages, for florists, including wrappage .....	do	1.20	25
	<b>Music, including wrappage:</b>			
3687	Printed or manuscript .....	do	2.40	60
3688	Perforated, on paper or cardboard, for musical instruments .....	do	4.80	25
3689	Perforated, on ordinary metal, for musical instruments .....	do	4.00	25
	<b>Mats:</b>			
4133	White or painted, called Guatemala, Peru, or Manila, gross wt. ....	do	.65	35
4134	Hemp, jute, or cocoa fiber, gross wt .....	do	1.00	35
4761	Mustard plasters, sinapiams, including wrappage .....	do	4.00	25
	<b>Morocco leather. (See leather.)</b>			
860	Myrtleberry .....	do	1.00	25
2294	Moles, cotton, for suits .....	do	1.80	25
	<b>Mouthpieces for cigars or cigarettes, as follows:</b>			
978	Wood, caoutchouc, rubber, or composition, with or without glass ends, with or without parts of ordinary metal .....	do	12.00	35
979	Amber or imitation, without cases .....	do	300.00	35
980	Meerschmum or imitation, plain or with figures, without cases .....	do	200.00	35
	<b>Muskets:</b>			
	With percussion caps, with or without bayonet, for troops—			
2772	Ordinary quality .....	Each	6.00	35
2773	Fair quality .....	do	12.00	35
2774	Winchester or other systems .....	do	32.00	35
2875	As the above, with bayonet or saber .....	do	40.00	35
3650	Milan files, including wrappage .....	do	4.00	25
3660	Mannite, including wrappage .....	do	6.00	25
3616	Mixed cloth, cotton, "mochila" .....	do	1.60	25
	<b>Nutgalls (argols), including wrappage:</b>			
194	Whole .....	Kilogram	1.30	25
195	Ground or in powder .....	do	1.60	25
218	Needles, canulated, for hypodermic syringes .....	Appraiser	.....	Fr.
	<b>Needles, for sewing or knitting, including wrappage:</b>			
219	For needlework, without distinction of quality .....	Kilogram	6.00	Fr.
220	Sail, for sewing sails, mattresses, bales, or other similar uses .....	do	4.00	Fr.
221	For knitting, with or without handle, iron or steel .....	do	6.00	Fr.
222	The above of bone .....	do	4.40	Fr.
223	The above of wood .....	do	4.80	Fr.
224	For sewing machines .....	do	20.00	Fr.
	<b>Nails, iron or steel, gross wt.:</b>			
1736	Up to 25 millimeters in length, with or without tinning or galvanizing .....	do	.56	25
1737	Over 25 millimeters, angled, with or without galvanizing or tinning .....	do	.14	25
1738	Scupper or rivets, with or without tinning or galvanizing .....	do	.40	Fr.
1739	For horseshoes, with or without tinning or galvanizing .....	do	.56	25
1740	Brads or tacks for moldings .....	do	.56	25
1741	To nail shoes .....	do	.56	25
1742	Brad awls for shoemakers .....	do	.56	25
1743	For upholsterers, iron, steel, or iron wire, with brass or copper head .....	do	1.60	25
1744	The above nickel plated .....	do	2.40	25
1745	Of iron, steel, or iron wire with brass heads, for other uses .....	do	.94	25
1746	Wire, iron, all sizes .....	do	.24	25
1747	Or tacks, iron wire, with or without paint or varnish .....	do	.56	25

<sup>1</sup> The Chilean dollar is valued at 36.5 cents U. S. currency.

*Tariff valuation of Chile, in effect January 1, 1896, etc.—Continued.*

No. of item.	Article.	Unit.	Valuation. <sup>1</sup>	Per cent.
	<b>Nails, iron or steel, gross wt.—Continued.</b>			
1748	Scrupper or rivets of brass, copper, or composition, gross wt.	Kilogram	\$1.00	Fr.
1749	Or brass or copper tacks or brads	do	1.60	25
1750	Zinc	do	1.40	35
1751	Copper or composition, for ships' sheathing	do	1.00	Fr.
1752	Of brass, copper, or composition, less than 25 millimeters in length, gross wt.	do	1.60	25
1753	The above nickel plated, gross wt.	do	2.40	25
	<b>Nursing bottles:</b>			
3430	Glass, gross wt.	do	.40	25
3431	Glass or crystal, with rubber, crockery, or porcelain parts, including wrappage.	do	3.00	35
3501	Night lights for room lamps	do	2.00	25
3690	Nacre, manufactured, in parts not specified, including wrappage.	do	56.00	25
	<b>Naphtha. (See Oils.)</b>			
3691	Naphthaline, impure, gross wt.	do	.16	25
3692	Naphthaline, white, in powder or crystallized	do	1.20	25
3693	Naphthol	do	4.80	25
3694	Narceine	do	72.00	25
3695	Narcotine	do	72.00	25
3703	Nicotine	do	72.00	25
3704	Nickel, metallic	do	6.00	25
	Nickel, in sheets or plates, or manufactured into articles, not specified. (See Metal, white.)			
	<b>Nitrate of—</b>			
3705	Amyl	do	8.00	25
3706	Ammonia, impure	do	1.20	5
3707	Ammonia, purified	do	2.40	5
3708	Baryta, impure, for industries, gross wt.	do	.40	25
3709	Baryta, purified	do	2.00	25
3710	Bismuth (sub)	do	10.00	25
3711	Cadmium	do	16.00	25
3712	Lime	do	3.00	25
3713	Cerium	do	16.00	25
3714	Zinc	do	4.00	25
3715	Cobalt, crystallized	do	12.00	25
3716	Copper	do	2.40	25
3717	Strontium	do	.72	25
3718	Magnesia	do	3.00	25
3719	Manganese	do	8.00	25
3720	Mercury, crystallized	do	6.00	25
3721	Nickel	do	8.00	25
3722	Silver, fused or crystallized	do	72.00	25
3723	Pilocarpine	do	72.00	25
3724	Lead	do	.80	25
3725	Potash, purified	do	.80	15
3726	Potash, ordinary, for industries, gross wt.	do	.24	Fr.
3727	Soda, purified	do	.60	25
3728	Uranium	do	24.00	25
3730	Nitrobenzene or mirbane, including wrappage	do	3.00	25
3731	Nitroprussiate of soda	do	40.00	25
	<b>Nuts:</b>			
3736	Argol, whole, including wrappage	do	1.30	25
3737	Argol, in powder, including wrappage	do	1.60	25
	<b>Nuts:</b>			
3738	Areca	do	.80	25
3739	Kola, whole	do	1.20	25
3740	Kola, in powder	do	1.60	25
3741	Nutmeg	do	3.20	25
3742	Nux vomica, whole	do	.80	25
3743	Nux vomica, in powder	do	1.20	25
4138	Nipples, or rubber teats, or cows' size, for nursing bottles, including wrappage.	do	10.00	25
4180	Nippers and iron tongs, or steel, for artisans, gross wt.	do	.80	Fr.
4408	Nets, fishing, including wrappage	do	4.00	Fr.
4409	Hair, for the head, including paper in wrappage	do	80.00	60
4516	Nail extractors for artisans, including wrappage	do	1.60	Fr.
	<b>Napkins, including paper in wrappage:</b>			
4612	Cotton	do	2.80	25
	Linen, or with mixture of any vegetable material—			
4613	Up to fair quality	do	4.50	35
4614	Extra quality	do	8.00	35
	<b>Nippers, iron or steel:</b>			
5069	For artisans	do	.80	Fr.
5060	For cutting wire	do	1.30	Fr.
5236	Nuts, screw, iron or steel, with or without thread, with or without tinning or galvanizing, gross wt.	do	.32	25
5264	Night stands of oak or common walnut (American), with wood or marble top, with or without paint, varnish, or wax.	Each	14.00	60
5270	The same, with incrustations or carving	do	28.00	60

<sup>1</sup> The Chilean dollar is valued at 36.5 cents U. S. currency.

*Tariff valuation of Chile, in effect January 1, 1896, etc.—Continued.*

No. of item.	Article.	Unit.	Valua- tion. <sup>1</sup>	Per cent.
5271	Night stands, mahogany, cedar, jacaranda, walnut, common or fine walnut, rosewood, sandal, or other similar woods, solid or veneered, with wooden or marble top, with or without varnish or wax.	Kilogram...	\$20.00	60
5272	The same, with incrustations or carving	do	32.00	60
898	Notes, bank, bond, and hypothecary, loose or in pads, including paper in wrappage.	do	40.00	60
1869	Necklaces, amber.	do	60.00	25
1870	Gold, silver, or ordinary metal	Appraiser		25
	Oils, gross wt., with or without mixture of inferior material, as follows:			
31	Whale or sea wolf.	Kilogram...	.35	Sp.
32	Purified.	do	.60	Sp.
33	Sperm, conde	do	.64	Sp.
34	Purified.	do	1.12	Sp.
	For sewing machines—			
35	In glass vessel	do	.80	Sp.
36	In other vessel	do	.60	Sp.
37	Machine, animal, vegetable, or mineral, impure	do	.32	25
38	Cocoa or palm	do	.48	Sp.
39	Of colza, linseed, navew, lard, peanut, or pine	do	.56	Sp.
40	Nut	do	.80	Sp.
41	Gasoline, naphtha, paraffin, petroleum, or kerosene	do	.10	25
	Olive or other, for table use—			
42	In glass vessel	do	.56	Sp.
43	In other vessel	do	.65	Sp.
	Oils, including vessel, as follows:			
44	Croton	do	4.00	25
45	Male fern, etherized	do	8.00	25
46	Nutmeg	do	6.60	25
47	Almond, poppy, codfish, hemp, castor, pink, juniper, and laurel.	do	1.00	25
48	Codfish, with iron or other substance.	do	2.40	25
49	Vaseline	do	2.00	25
50	Medicinal, not mentioned	do	3.20	25
51	"Grases," for soap making	do	6.80	Sp.
52	Drying, for artists, in glass or tin vessel	do	1.30	Sp.
53	Perfumed, for the hair (perfumery), in glass or crystal vessel, including wrappage.	do	2.00	60
54	In other vessel	do	4.00	60
	Oilers for machines, including wrappage:			
55	Tin, with or without parts of brass or copper, or galvanized with brass or copper.	do	1.60	5
56	Thick tin	do	1.60	5
57	Brass or copper	do	3.00	5
58	Glass, with wooden mouthpiece (lubricators), gross wt	do	.56	5
	Olives, gross wt., as follows:			
59	In oil	do	.80	60
60	In oil, stuffed	do	1.60	60
61	In brine, or without, in glass vessel	do	.56	60
62	The above, in clay or wooden vessel	do	.24	60
63	In natural state	do	.40	60
	Ornaments of wood, composition, sawdust, paste, papier-maché, or cardboard paste, for furniture or buildings, net wt. or including wrappage:			
181	Without gilt or silvering	do	2.00	25
182	With gilt or silvering	do	3.00	25
183	Ornaments, zinc, for buildings, gross wt.	do	.80	35
	Ornaments, table, gross wt.:			
184	Glass or crystal, ordinary or fair quality	do	.80	35
185	Of better quality than the above.	Appraiser		35
186	Ornaments or sweetmeat or starch figures to adorn cakes or other pastry, including wrappage.	Kilogram	8.00	35
	Outfits of baby linen, composed of from 5 to 10 pieces or garments:			
	Cotton cloth—			
235	Ordinary quality	Each	6.00	60
236	Fair quality	do	12.00	60
237	Better than the above	Appraiser		60
238	Linen	do		60
	Outfits of baby linen, composed of from 3 to 10 garments:			
	Of wool or with mixture—			
239	Ordinary quality	Each	16.00	60
240	Fair quality	do	32.00	60
241	Of better quality, and the ones with embroidery	Appraiser		60
3770	Organs, portable, with handle, gross wt.	Kilogram	1.60	35
3771	Organs or harmonicas, with blowers, with stops, gross wt.	do	1.60	35
625	Orange blossoms, artificial, for brides, including wrappage	do	20.00	35

<sup>1</sup> The Chilean dollar is valued at 36.5 cents U. S. currency.

*Tariff valuation of Chile, in effect January 1, 1896, etc.—Continued.*

No. of Item.	Article.	Unit.	Valuation. <sup>1</sup>	Per cent.
2252	Carlocks and thole pins, iron or steel, with or without galvanizing or tinning, gross wt.	Kilogram...	\$0.56	15
	Oilcloth:			
2380	Double, for floors, gross wt.	do	.48	25
2381	Single, for table covers, carriages, or other uses, gross wt.	do	.94	25
2518	Oakum for caulking ships, gross wt.	do	.48	Fr.
3121	Oilcloth for wounds, including wrappage	do	8.00	25
3747	Oboes	Each	48.00	35
3748	Ocarina of clay	Dozen	8.00	35
3749	Ochers, natural, yellow or red, gross wt.	Kilogram...	.08	25
	Ochers, other classes. ( <i>See Paints.</i> )			
3755	Oleine	do	.80	25
	Oleographs. ( <i>See Prints.</i> )			
3761	Opiates and odontine for the teeth (perfumery), including wrappage.	do	1.60	60
	Opium:			
3762	In paste	do	28.00	25
3763	In powder	do	38.00	25
3764	In liquid	do	10.00	25
3765	Opodeldoc, including wrappage	do	2.00	25
3766	Orehil, liquid or paste, including wrappage	do	.80	25
3767	Orehil, in powder, including wrappage	do	1.20	25
3768	Orders printed on paper, loose or in pads, gross wt.	do	3.20	60
	Organdies, cotton: To be valued as cambrics in their corresponding class.			
3779	Orpiment, or yellow arsenic	do	.56	25
3783	Osnaburghs, rough cotton, crude, plain, especial for bagging, up to 16 threads of woof and warp.	do	1.00	15
	Over 16 threads: To be valued as tocuyos.			
	Osnaburghs, hemp or jute, gross wt.:			
3784	For bagging	do	.40	15
3785	With stamped colors, for flour	do	1.00	25
3786	Osteine, gross wt.	do	.80	25
3787	Oysters and clams, in water, gross wt.	do	.50	60
	Oxalate of—			
3788	Ammonia	do	3.00	5
3789	Baryta	do	6.00	25
3790	Lime	do	4.00	25
3791	Cerium	do	8.00	25
3792	Zinc	do	3.60	25
3793	Copper	do	6.00	25
3794	Chrome	do	12.00	25
3795	Strontium	do	4.00	25
3796	Iron	do	4.80	25
3797	Magnesia	do	7.20	25
3798	Manganese	do	10.00	25
3799	Potash, acid	do	1.20	25
3800	Potash, neutral or pure	do	2.00	25
3801	Soda	do	3.20	25
	Oxforde:			
3802	Cotton, up to 28 threads of woof and warp	do	1.60	25
3803	Over 28 threads	do	3.00	25
	Oxide of—			
3804	Aluminum or alumina	do	6.00	25
3805	Antimony, white, or snow of antimony	do	3.00	25
3806	Barium or baryta, pure	do	3.20	25
3807	Bismuth	do	12.00	25
3808	Calcium or lime	do	.80	25
3809	Cerium	do	32.00	25
3810	Zinc	do	1.30	25
3811	Cobalt, black or gray	do	16.00	25
3812	Cobalt, pure	do	56.00	25
3813	Copper, black	do	2.00	25
3814	Copper, pure	do	6.00	25
3815	Chrome, pure	do	6.00	25
3816	Tin	do	2.40	25
3817	Iron and ethiope (martial)	do	.80	25
3818	Iron with earth to purify gas, gross wt.	do	.16	25
3819	Mercury, black	do	8.00	25
3820	Mercury, precipitated, red (bi)	do	4.80	25
3821	Red lead or minium	do	.40	25
4435	Oars for boats	Each	2.40	15
	Overcoats, great coats with hoods, or macfarlanes for men:			
	Cassimere, cloth, or other similar woolen goods—			
4771	Ordinary quality	do	16.00	60
4772	Fair quality	do	28.00	60
4773	Extra quality	do	48.00	60
	Cassimere cloth or other similar woolen cloth, with cotton mixture—			
4774	Ordinary quality	Kilogram...	8.00	60
4775	Fair quality	do	16.00	60
4776	Extra quality	do	28.00	60

<sup>1</sup>The Chilean dollar is valued at 36.5 cents U. S. currency.

## Tariff valuation of Chile, in effect January 1, 1896, etc.—Continued

No. of item.	Article.	Unit.	Valuation. <sup>1</sup>	Per cent.
	Overcoats for children, that shall not exceed 35 centimeters in width, measured on the back:			
	Cassimere, cloth, or other similar woolen cloth—			
4777	Ordinary quality.....	Kilogram.....	\$8.00	60
4778	Fair quality.....	do.....	12.00	60
4779	Extra quality.....	do.....	28.00	60
	Cassimere, cloth, or other similar woolen goods, with cotton mixture—			
4780	Ordinary quality.....	do.....	4.40	60
4781	Fair quality.....	do.....	6.00	60
4782	Extra quality.....	do.....	12.00	60
	Overcoats for traveling, as follows:			
	Linen or cotton, drill or drill, or with mixture of other vegetable material—			
4783	Up to fair quality.....	do.....	3.00	60
4784	Extra quality.....	do.....	5.00	60
	Alpaca wool or with cotton mixture—			
4785	Up to fair quality.....	do.....	7.50	60
4786	Extra quality.....	do.....	10.00	60
	Woolen cloth and silk—			
4787	Up to fair quality.....	do.....	30.00	60
4788	Extra quality.....	do.....	40.00	60
	Of unbleached crude silk, with or without mixture of other material—			
4789	Up to fair quality.....	do.....	50.00	60
4790	Extra quality.....	do.....	60.00	60
	Overcoats, waterproof with rubber:			
4791	Cotton or other vegetable material.....	do.....	7.00	60
4792	Woolen.....	do.....	12.00	25
4793	Silk.....	do.....	20.00	60
2234	Oilcloth coats, ordinary, for sailors.....	do.....	1.20	35
	Oats, gross wt:			
613	In grain.....	do.....	.12	60
614	Ground or cut.....	do.....	.20	60
	Opera glasses:			
438	With tin frame, with or without nickel plating, paint, or enamel.....	Each.....	8.00	35
439	With tin frame covered with leather.....	do.....	12.00	35
440	Pearl, tortoise shell, or ivory, current class.....	do.....	24.00	35
441	Fine class.....	Appraiser.....		35
442	With aluminum frame covered with leather.....	do.....		35
175	Poppies, gross wt.....	Kilogram.....	1.30	25
	Pins:			
289	Common, safety, and the ones with glass heads, including wrappage.....	do.....	2.00	25
290	Wooden, iron, or steel, with or without galvanizing or tinning, for washerwomen, including wrappage.....	do.....	1.30	Fr.
	Caoutchouc, horn, bone, composition, or tortoise shell. (See hairpins.)			
320	Pliers, iron or steel, including wrappage.....	do.....	4.00	Fr.
	Pillows, cushions of cotton or linen cloth, including wrappage:			
339	Filled with wool or horsehair.....	do.....	1.30	25
340	Filled with feathers.....	do.....	6.00	35
341	Of silk cloth or with mixture, filled with feathers.....	do.....	20.00	35
342	Cushions of rubber.....	do.....	12.00	25
343	Pads or cushions for gilders, including wrappage.....	do.....	3.00	Fr.
472	Plows, common, and cultivators, put up or in parts, which parts may come separately or together in one package, and also the loose parts or pieces of the same, gross wt.:	do.....	.40	Fr.
	Pease, gross wt.:			
552	Dry.....	do.....	.20	25
553	In water, brine, or vinegar, in clay, tin, or crockery or glass vessel.....	do.....	.56	60
554	The above in wooden vessel.....	do.....	.24	60
776	Playing cards of all qualities, including wrappage.....	do.....	5.00	60
959	Purses, of silk, knitted, for money.....	do.....	80.00	35
	Pumps, gross wt., as follows:			
963	Iron or steel, common, for wells, loose or on boards.....	do.....	.48	25
964	Air or hydraulic.....	do.....	.65	Fr.
965	Steam, for irrigating fields or for pumping water from mines.....	do.....	.65	Fr.
966	Centrifugal.....	do.....	.65	Fr.
967	Iron or steel, for racking.....	do.....	.80	Fr.
968	Brass or copper, for racking.....	do.....	3.20	Fr.
970	Tin, for barrels, including wrappage.....	do.....	1.60	25
971	Brass or copper, for barrels, including wrappage.....	do.....	3.20	25

<sup>1</sup> The Chilean dollar is valued at 36.5 cents U. S. currency.



*Tariff valuation in Chile, in effect January 1, 1896, etc—Continued.*

No. of item.	Article.	Unit.	Valuation. <sup>1</sup>	Per cent.
	<b>Pumps, garden, including wrappage:</b>			
975	Brass or copper.....	Kilogram	\$3. 20	25
976	Tin, zinc, or thick tin.....	do	1. 60	60
1070	Pitch, prepared for ships, gross wt.....	do	.14	25
1071	Pitch, for asphalt, gross wt.....	do	.04	Fr. 15
	<b>Padlocks, including wrappage, as follows:</b>			
1348	Brass or copper, with alphabetical letters.....	do	14. 00	25
1349	The above, nickel plated.....	do	20. 00	25
1350	Brass or copper, up to 40 millimeters in width.....	do	8. 00	25
1451	The above, nickel plated.....	do	14. 00	25
1352	Brass or copper, over 40 millimeters in width.....	do	3. 00	25
1353	The above, nickel plated.....	do	4. 00	25
	Iron, steel, or thick tin, with or without paint, tinning, or galvanizing, with or without parts of brass—			
1354	Ordinary quality, sample No. 66.....	do	. 94	25
1355	Fair quality, sample No. 67.....	do	1. 90	25
1356	Extra quality, sample No. 68.....	do	4. 00	25
	Iron or steel, with bolts, with or without paint, tinning, or galvanizing, with or without parts of brass for store doors—			
1357	Up to fair quality.....	do	2. 00	25
1358	Extra quality.....	do	3. 20	25
1359	Iron, steel, or thick tin, nickel plated: To be valued as the above in its corresponding class, with a surcharge of 50 per cent.	Appraiser		25
	<b>Pocket wallets, as follows:</b>			
	Cardboard or paper, oilcloth, or similar goods—			
1580	Without pencil, etc.....	Dozen	2. 00	25
1581	With pencil, etc.....	do	4. 00	25
	Of ordinary leather—			
1582	Without pencil, etc.....	do	10. 00	35
1583	With pencil, etc.....	do	20. 00	35
	Of fine leather—			
1584	Without pencil, etc.....	do	32. 00	35
1585	With pencil, etc.....	do	64. 00	35
1707	Prunes, dry, gross wt.....	Kilogram	. 80	60
	<b>Pins for musical instruments, including wrappage:</b>			
1732	Wood, with or without incrustations.....	do	12. 00	5
1733	Metal, with or without ivory head.....	do	16. 00	5
	<b>Preserve dishes: To be valued as sugar bowls in their corresponding class.</b>			
	<b>Pickaxes, iron or steel, gross wt.:</b>			
626	Without handle.....	do	. 56	Fr.
627	With handle.....	do	. 65	Fr.
	<b>Penknives with 1 or 2 blades:</b>			
1988	Ordinary quality.....	Dozen	2. 00	35
1989	Fair quality.....	do	4. 00	35
1990	Extra quality.....	do	9. 00	35
	<b>Penknives with 3 to 5 blades:</b>			
1991	Ordinary quality.....	do	4. 00	35
1992	Fair quality.....	do	8. 00	35
1993	Extra quality.....	do	16. 00	35
	<b>Penknives with more than 5 blades:</b>			
1994	Ordinary quality.....	do	6. 60	35
1995	Fair quality.....	do	14. 00	35
1996	Extra quality.....	do	40. 00	35
	<b>Patterns, shoe, with or without closing quarters, including wrappage:</b>			
1997	Calfskin or patent leather.....	Kilogram	14. 00	35
1998	Other skins.....	do	24. 00	35
1999	Cotton cloth, or with mixture of other material, except silk or wool.....	do	6. 60	25
2000	Wool, or with mixture of other material, except silk.....	do	14. 00	25
2001	Silk, or with mixture of inferior material.....	do	80. 00	35
	<b>Pots:</b>			
2043	Smelting, clay, gross wt.....	do	. 56	Fr.
2044	Plumbago or lead, gross wt.....	do	. 40	Fr.
2045	Iron or steel.....	do	. 32	Fr.
2071	Paintings.....	Appraiser		35
2355	Plasters, medicinal, not specified, in paste, including wrappage.....	do	3. 00	25
2356	Plasters, on cloth, paper, or leather, including wrappage.....	Kilogram	12. 00	25
	<b>Petticoats, ready made or in pieces, including wrappage:</b>			
2359	Of cotton cloth, without embroidery or scallops.....	do	4. 00	60
2360	The above with embroidery or scallops.....	do	6. 60	60
2361	Of linen cloth, or with mixture of other vegetable material, without embroidery or scallops.....	do	6. 60	60
2362	The above with embroidery or scallops.....	do	12. 00	60

<sup>1</sup> The Chilean dollar is valued at 36.5 cents U. S. currency.

## Tariff valuation of Chile, in effect January 1, 1896, etc—Continued.

No. of item.	Article.	Unit.	Valuation. <sup>1</sup>	Per cent.
2363	Petticoats, ready made or in pieces, including wrappage—C't'd. Of woolen cloth, or with mixture of other material except silk.	Kilogram...	\$12.00	60
2364	Petticoats and underskirts, including wrappage, as follows: Of knitted cotton, or with mixture of any other vegetable material.	}...do.....	4.00	{ 60 35
2365	Of knitted wool, or with mixture of other material except silk.	...do.....	6.00	35
2366	Of woolen felt, or with mixture of other material except silk.	...do.....	3.00	60
2367	Of silk.	...do.....	72.00	60
2368	Of silk, with mixture of inferior material.	...do.....	40.00	60
	Pickles or legumes or vegetables in water, vinegar, or brine, gross wt.:			
2382	In cases, cans, or flasks	...do.....	.56	60
2383	In barrels	...do.....	.24	60
2404	Pitch brushes for artisans, gross wt.	...do.....	.80	Fr.
	Prints, engraved or lithographed, including wrappage:			
2487	On paper, ordinary quality	...do.....	6.00	35
2488	On paper, better quality	...do.....	16.00	35
2489	On cardboard or cardboard paper	...do.....	12.00	35
	Prints, chromos and oleographs with colors, on paper, cloth, cardboard, or cardboard paper, including wrappage:			
2490	Ordinary quality	...do.....	6.00	35
2491	Better than above	...do.....	16.00	35
2492	As the above, with frame	Appraiser	.....	35
	Prints, small, for bookmarks. (See Cards.)			
2578	Phaetons	...do.....	.....	60
2596	Plush or silk velvet	Kilogram	72.00	35
2597	Plush or silk velvet, with mixture of other materials	...do.....	40.00	35
2598	Plush and woolen velvet, or with mixture of any other material except silk.	...do.....	9.40	25
2599	Plush and cotton or linen velvet, with or without mixture of any vegetable material.	...do.....	6.60	25
2600	Plush, black silk, or with mixture of other material, for hats	...do.....	80.00	{ 35 15
	Of tarred wool, gross wt.:			
2601	For ships	...do.....	.65	25
2602	For roofing	...do.....	.65	25
2603	For boilers, gross wt.	...do.....	2.00	Fr.
	Plush for embroidery, as follows:			
2604	Silk, with or without mixture or middles of other material	...do.....	72.00	35
2605	Wool, or with mixture or middles of other material except silk.	...do.....	20.00	25
2606	Cotton, with or without mixture or middles of other material except silk or wool.	...do.....	12.00	25
2609	Phenacetine	...do.....	24.00	25
2610	Phenol Boheuf, in flasks, including vessel	...do.....	1.60	25
2611	Phenolphthalein	...do.....	72.00	25
2673	Photographs	Appraiser	.....	Fr.
2678	Phosphatine for children's food, gross wt.	Kilogram	.80	25
	Phosphate of—			
2679	Alumina	...do.....	8.00	25
2680	Ammonia or ammonia and soda	...do.....	4.00	{ 25 5
2681	Baryta	...do.....	6.00	25
2682	Bismuth	...do.....	20.00	25
2683	Lime	...do.....	1.30	25
2684	Chlorhydric lime	...do.....	6.00	25
2685	Zinc	...do.....	6.00	25
2686	Iron or iron pyro.	...do.....	4.00	25
2687	Iron and soda	...do.....	6.60	25
2688	Magnesia	...do.....	6.00	25
2689	Manganese	...do.....	6.00	25
2690	Mercury	...do.....	12.00	25
2691	Lead	...do.....	3.00	25
2692	Potash	...do.....	6.60	25
2693	Soda	...do.....	1.00	25
2694	Phosphate, liquid, of iron, of Leras, in flasks, including vessel	...do.....	3.00	25
2708	Phosphorus, red, amorphous, and quick, in bars, including wrappage.	...do.....	4.00	Fr.
2714	Phosphuret of calcium	...do.....	6.60	25
2715	Phosphuret of zinc	...do.....	12.00	25
2716	Photographs on paper, including wrappage	...do.....	32.00	{ 35 25
	Photographs on cardboard cards, including wrappage:			
2717	Up to 20 centimeters in length	...do.....	12.00	{ 35 25
2718	Over 20 centimeters in length	...do.....	6.60	{ 35 25
	Photographs for stereopticons, including wrappage:			
2719	Nontransparent	...do.....	12.00	35
2720	Transparent	...do.....	16.00	35

<sup>1</sup> The Chilean dollar is valued at 36.5 cents U. S. currency.

*Tariff valuation of Chile, in effect January 1, 1896, etc.—Continued.*

No. of item.	Article.	Unit.	Valuation. <sup>1</sup>	Per cent.
2797	Planes and jack planes, for artisans, gross wt.	Kilogram	\$2.00	Fr.
2859	Pounce, for preventing ink from spreading on paper, including wrappage.	do	2.00	25
2994	Planes, buting, gross wt.	do	2.00	Fr.
3124	Printing presses and accessories.	Appraiser		25
3226	Prisms and tear drops of crystal or glass for lamps, including wrappage.	Kilogram	3.00	Fr.
	Poles:			25
3245	Wooden, dressed or undressed, for carriages, gross wt.	do	.40	60
3246	Wooden, with or without rings, knobs, or other similar pieces of same material; with or without paint or varnish, for curtains, gross wt.	do	1.00	35
3247	As the above, gilt or silvered.	do	1.60	35
3248	Pencils, incased in wood, including wrappage:			
	Special, for artisans.	do	2.00	5
	For drawing or writing:			
3249	Ordinary quality.	do	3.20	25
3250	Fair quality.	do	6.00	25
3251	Extra quality.	do	8.80	25
	Colored, for drawing or for writing:			
3252	Up to fair quality.	do	4.80	25
3253	Extra quality.	do	9.60	25
	With metal tube:			
3254	Up to fair quality.	do	6.00	25
3255	Extra quality.	do	12.00	25
3256	Rubber incased in wood.	do	8.00	25
3257	Slate incased in wood.	do	2.00	25
3258	Slate, gross wt.	do	.24	Fr.
3259	Not incased in wood, called crayons or leads, without distinction of color, for drawing or writing, including wrappage.	do	.16	25
3260	Menthol.	do	.12	25
3261	Other kinds.	Appraiser		25
	Plates, glass, quicksilvered, with or without bevel, gross wt., as follows:			
3381	Up to 8,000 centimeters square of surface, not exceeding 4 millimeters thick.	Kilogram	.80	25
3382	Up to 8,000 centimeters square of surface, exceeding 4 millimeters thick.	do	1.20	25
3383	Over 8,000 centimeters square and not exceeding 4 millimeters thick.	do	1.40	25
3384	Over 8,000 centimeters square and over 4 millimeters thick.	do	1.60	25
	Plates, without quicksilver. (See Glass.)			
3458	Peanuts, gross wt.	do	.20	25
3507	Power hammers, for driving in posts, gross wt.	do	.65	Fr.
3509	Putty, for glaziers, gross wt.	do	.16	25
3510	Pain killer, David's, including wrappage.	do	3.00	25
	Pots, gross wt., as follows:			
3756	Wrought iron, with feet, without covers.	do	.20	25
3757	Wrought iron, tinned or galvanized.	do	.32	25
3758	The above, with crockery or porcelain.	do	.56	25
3759	Cast iron, tin, with or without tinning or galvanizing, with or without enamel or porcelain.	do	.94	60
3760	Brass or copper.	do	1.60	25
3829	Palladium.	do	300.00	25
3836	Palettes, for artists, wooden, including wrappage.	do	2.00	Fr.
3840	Pancreatine.	do	40.00	25
3842	Panquimagogo, purge or emetic, including wrappage.	do	3.20	25
3934	Papaine.	do	72.00	25
3935	Papayotina.	do	72.00	25
	Paper, gross wt., as follows:			
3940	For ships' sheathing.	do	.24	Fr.
3941	Special unsized or half-sized, for printing, neither inferior nor superior to sample No. 156.	do	.52	Fr.
3942	In stripes for telegraphic printing.	do	.52	Fr.
3943	Brown, sample No. 157.	do	.27	Sp.
3944	Cotton, straw, or wood, ordinary, thick or thin, without varnish, for wrapping or floors, sample No. 158.	do	.38	25
3945	Ordinary, transparent, called parchment, thick or thin, for wrapping, sample No. 159.	do	.80	Sp.
3946	Cotton, oiled or transparent, for wrapping butter, sample No. 160.	do	.90	25
3947	With printing, for wrapping, except the ones of silk or linen.	do	.80	00
3948	Cotton, colored, without varnish for kites, or other uses.	do	.48	25
3949	Cotton, with or without polish or varnish, for book covers, sample No. 161.	do	.80	5
3950	Cotton, varnished or polished, for tags, flowers, or other uses.	do	.80	25
3951	Toilet.	do	.52	25
3952	Sand.	do	.40	Fr.
3953	Tin or tinfoil.	do	2.00	25

<sup>1</sup> The Chilean dollar is valued at 36.5 cents U. S. currency.

*Tariff valuation of Chile, in effect January 1, 1896, etc.—Continued.*

No. of Item.	Article.	Unit.	Valuation. <sup>1</sup>	Per cent.
	<b>Paper, including wrappage, as follows:</b>			
3954	Gilt or silvered by fire, for florists	Kilogram	\$12.00	15
3955	The above pasted on cardboard and ordinary gilt or silvered paper for the same use.	do	4.00	15
3956	Cotton, imitation of gilt or silvered paper, with or without printing, for grocers' bags.	do	1.40	25
3957	Albumen	do	4.80	25
3958	Blotting	do	.72	Sp.
3959	Ruled or unruled, for music	do	.64	25
3960	Oil, for letterpresses	do	3.00	25
3961	With squares, with or without cloth, for drawings or plans	do	2.00	25
3962	Ferropuassiate, for reproducing plans by means of light	do	6.60	25
3963	For drawings or plans, white, with or without cloth	do	1.00	25
3964	Gelatine, for copying	do	2.00	25
3965	Carbonic, to reproduce copies from writing	do	8.00	25
3966	Tracing, transparent or oiled	do	4.00	25
3967	Cotton, inferior quality to sample No. 156, gross wt	do	.52	25
3968	Cotton, superior to sample No. 156, for printing, for lithographs, for books, or other uses.	do	.72	25
3969	Cotton, called "medio florete," genoese or its imitation, gross wt., sample No. 162.	do	.56	25
3970	Cotton, office, without monogram or seals	do	.72	25
3971	The above, with seal	do	.80	60
3972	The above, with monogram	do	1.00	60
3973	Letter or note, without seal or monogram	do	.88	25
3974	As the above, with seal	do	1.00	60
3975	As the above, with monogram	do	1.20	60
3976	Cotton, with cotton envelopes for letters or notes, without seal or monogram.	do	1.20	0
3977	As the above, with seal	do	1.40	0
3978	As the above, with monograms and the ones with openwork or colored prints or sketches.	do	1.60	0
3979	Cotton, for accounts, bills, or bills of lading, with or without seal.	do	1.20	25
3980	Cigarette	do	1.30	35
3981	Cigarette, continuous or on bobbins	do	.80	35
	<b>Paper books for cigarettes. (See Books.)</b>			
	<b>Paper:</b>			
3982	Of linen, or with mixture, for offices, for printing, for books, or other uses not specified, without seal or monogram.	do	1.20	25
3983	As the above, with seal	do	1.40	60
3984	As the above, with monogram	do	1.60	60
3985	Linen, or with mixture, for letters or notes, without seal or monogram.	do	2.40	25
3986	The above, with seal	do	2.80	60
3987	The above, with monogram	do	3.60	60
3988	As the above, with envelopes, without seal or monogram.	do	3.00	0
3989	The above, with seal	do	3.20	0
3990	The above, with monogram and the ones with openwork or colored prints or sketches.	do	4.00	0
3991	Linen, or with mixture, for accounts, bills, or bills of lading, with or without seal.	do	3.00	60
3992	Copying	do	2.00	25
3993	Silk or tissue, for letters, notes, flowers, wrapping, or other uses.	do	2.00	25
3994	Rice, for flowers	do	24.00	15
3995	Openwork, for ornaments for boxes or comfits, and that for pyramids of sweetmeats, in sheets or in cartouche form, including paper wrappage.	do	8.00	60
3996	Perforated, for embroidery	do	2.00	60
3997	Transparent, called "Glacier," in sheets or rolls, for glass decorating.	do	16.00	25
	<b>Paper, painted, for walls, as follows:</b>			
3998	Without polish, sample No. 163.	do	.40	25
3999	Without polish, with ordinary gilt, silvering, or bronzing, ordinary quality, sample No. 164.	do	.80	25
4000	Of better quality than the former, sample No. 165	do	1.00	25
4001	With varnish, Japan, or polish, sample No. 166	do	.92	25
4002	Superior to sample No. 166	do	1.60	25
4003	With gilt or silvering by fire, white or painted, with or without polish, sample No. 167.	do	4.40	35
4004	With cloth points or all cloth, sample No. 168	do	3.20	35
4005	As the above, with ordinary bronzing, gilt, or silvering	do	4.40	35
4006	As the above, with gilt or silvered by fire	do	6.00	35
4007	With decorations, or of superior quality than any of the forementioned.	Appraiser		25
4008	Without paint or prints, called "Camisa," for wall lining	Kilogram	.28	25
4009	Paraffin, in paste, gross wt.	do	.48	5
4017	Paraldehyde	do	8.00	.....

<sup>1</sup> The Chilean dollar is valued at 36.5 cents U. S. currency.

*Tariff valuation of Chile, in effect January 1, 1896, etc.—Continued.*

No. of item.	Article.	Unit.	Valuation. <sup>1</sup>	Per cent.
	Parasols or sunshades, up to 52 centimeters in length, measured on the ribs, as follows:			
	Cotton—			
4018	Ordinary quality .....	Kilogram	6.00	25
4019	Fair quality .....	do	12.00	25
4020	Extra quality .....	do	24.00	25
	Silk, plain—			
4021	Ordinary quality .....	do	40.00	35
4022	Fair quality .....	do	56.00	35
4023	Extra quality .....	do	80.00	35
	Silk, with silk lace or with mixture, up to fair quality, plain or with embroidery—			
4024	Ordinary quality .....	do	96.00	35
4025	Fair quality .....	do	120.00	35
4026	Extra quality, and the ones with ivory, pearl, or tortoise-shell handle.	Appraiser		35
	Silk, with mixture of other material, with or without trimmings:			
4027	Ordinary quality .....	Dozen	16.00	35
4028	Fair quality .....	do	28.00	35
4029	Extra quality .....	do	56.00	35
	Parasols and sunshades that exceed 52 centimeters in length, measured on the ribs: To be valued as umbrellas in their corresponding class.			
4031	Parquette for pavements, or joinery of thin wood, pasted on cloth, gross wt.	do	80	35
	Passementerie clamps, clips, adornments, loops, tassels, cords, fringes, galloons, strings, braids, plats, or other similar articles for upholstery or clothes, with or without body of other material, with or without ornaments of crystal, wood, wax, straw, ordinary metal, glass, or other similar material, including wrappage, as follows:			
4045	Of hemp or jute .....	Kilogram	3.00	0
4046	Cotton with mixture of hemp or cotton .....	do	4.00	0
4047	Cotton .....	do	6.00	0
4048	Of cotton, hemp, or jute, with small mixture of other superior material except silk.	do	9.00	0
4049	The above with threads or small mixture of silk .....	do	12.00	35
4050	Of linen or with mixture of other vegetable material .....	do	10.00	0
4051	The above with small mixture of other superior material except silk.	do	14.00	0
4052	The same with threads or small mixture of silk .....	do	16.00	35
4053	Woolen, with or without mixture of other inferior material .....	do	12.00	0
4054	Woolen, with small mixture of superior material .....	do	16.00	35
4055	Silk .....	do	40.00	0
4056	Silk with mixture of inferior material .....	do	20.00	35
4057	Of ordinary metal, gilt or silvered, with cotton alma, or of other material except silk.	do	14.00	0
4058	The above, with silk body .....	do	40.00	35
4059	Silver, with or without gilt, with or without body of other material.	do	160.00	35
	Pastes as follows:			
4061	Medicinal, in small boxes or flasks, gross wt. ....	do	3.20	25
4062	Of althea, lichen, gum, jujube, or other similar, and whose sale is usually by weight, gross wt. ....	do	2.00	25
4063	For honing razors, including wrappage .....	do	3.60	25
4064	For cleaning metal articles, including wrappage .....	do	.94	25
4065	For the teeth (perfumery), including wrappage .....	do	1.60	60
4066	For printers' rollers, gross wt. ....	do	1.60	Fr.
4067	For making paper, gross wt. ....	do	1.08	25
	Pastilles, gross wt., as follows:			
4068	Medicinal, in small boxes or flasks .....	do	3.20	25
4069	Medicinal, to sell by weight .....	do	2.00	25
4070	Nonmedicinal .....	do	1.30	25
4071	Incense, including wrappage .....	do	2.00	25
4074	Pectoral Anacahuita, gross wt. ....	do	1.60	25
4096	Pepsine, pure or mixed .....	do	32.00	25
4097	Peptone, dry .....	do	18.00	25
4098	Liquid .....	do	8.00	25
4099	Peptonate of iron .....	do	14.00	25
4100	Of mercury .....	do	14.00	25
4101	Peptoline .....	do	24.00	25
	Pequin: To be valued as cloth (silk), not specified, for dresses.			
4102	Percal and cotton chintz, up to 40 threads of woof and warp .....	do	3.00	25
4103	Over 40 threads .....	do	4.80	25
	Percaline cotton, for lining and other uses:			
4104	Plain, serged, or sateened .....	do	3.00	25
4105	With stripes, veins, or threads of silk, sample No. 169 .....	do	10.00	35
4106	Superior to sample No. 169 .....	do	20.00	35
4111	Perfumery in fancy cases or coffers, and that not specified	Appraiser		60
	Parchment. (See Leather parchment.)			
	Periodicals. (See Books, printed.)			

<sup>1</sup> The Chilean dollar is valued at 36.5 cents U. S. currency.

## Tariff valuation of Chile, in effect January 1, 1896, etc.—Continued.

No. of Item.	Article.	Unit.	Valuation. <sup>1</sup>	Per cent.
	Pearls:			
4115	Fine .....	Appraiser	.....	5
4116	Glass or composition, including wrappage .....	Kilogram	\$14.00	25
4117	Liquid (face wash, perfumery), including wrappage .....	do	8.00	60
	Permanganate of—			
4118	Zinc .....	do	40.00	25
4119	Potash .....	do	3.00	25
4120	Soda .....	do	.80	25
4126	Essaries, rubber, including wrappage .....	do	10.00	25
4135	Petroleum, crude or in rough state, gross wt. ....	do	.48	Fr.
	Petroleum, rectified. (See Oils.) .....			
4136	Pitch of Burgundy, sample No. 170 .....	do	.64	25
	Pianos of any kind of wood, with or without stool or covers, gross wt.: .....			
4139	Upright .....	do	1.30	35
4140	Grand .....	do	1.80	25
	Picks, iron or steel, gross wt.: .....			
4141	Without handle, for tillage .....	do	.55	Fr.
4142	With handle, for tillage .....	do	.56	Fr.
4143	With or without handles, for stones .....	do	.56	Fr.
	Parts and valves, for mechanics, gross wt.: .....			
4161	Iron or steel .....	do	.65	Fr.
4162	As the above, with parts of other material .....	do	1.20	Fr.
4163	Brass or copper, with or without parts of other material .....	do	1.60	Fr.
4164	Tin or other ordinary metals, with or without nickel plating or silvering, specially for sewing machines. ....	do	3.00	Fr.
4165	Iron or steel, for tap borers .....	do	4.00	Fr.
4166	Piles, electric .....	Appraiser	.....	Fr.
	Pills, medicinal, including wrappage:			
4167	In small boxes or flasks .....	do	16.00	25
4168	To sell by weight .....	do	20.00	25
4169	Pill tiles, with iron or brass cutter and wood or marble board .....	Each	10.00	25
4170	Pilocarpine .....	Kilogram	72.00	25
	Pepper, gross wt.: .....			
4171	In grain .....	do	.48	25
4172	Ground .....	do	.72	25
232	Cayenne, ground, gross wt. ....	do	.40	60
233	As the above, whole or in the pod, gross wt. ....	do	.24	60
	Paint, as follows:			
4175	In small lead tubes, for oil painting, including wrappage .....	do	6.60	25
4176	In small cakes, including wrappage .....	do	20.00	25
4177	Copper, for ships, gross wt. ....	do	1.20	25
4178	Common, prepared with oil, gross wt. ....	do	.24	25
4179	In powder, not specified, gross wt. ....	do	.40	25
	Pipes, tobacco, including wrappage:			
4182	Wood, with or without parts of ordinary metal .....	do	12.00	35
4183	The above, with glass or amber mouthpiece .....	do	36.00	35
4184	Porcelain, plain or with figures, with or without parts of ordinary metal. ....	do	6.00	35
4185	Meerschau or imitation, plain or with figures .....	do	140.00	35
4186	Plaster, plain or with figures, gross wt. ....	do	.48	35
4187	Clay or terra cotta, plain or with figures, gross wt. ....	do	.80	35
	Piqué dimity, marselles, for vests:			
4188	Cotton, ordinary quality, sample No. 171 .....	do	3.00	25
4189	Of better quality, sample No. 172 .....	do	4.80	25
4190	Better than sample No. 172 .....	do	7.20	25
4191	Of cotton and silk .....	do	24.00	35
4192	Of linen, or with mixture of other material, except silk .....	do	9.60	25
4193	Of silk, with mixture of inferior material .....	do	24.00	35
4194	Silk .....	do	56.00	35
	Piqué, cotton, for suits:			
4195	Without frieze .....	do	4.00	25
4196	With frieze .....	do	4.00	25
4197	Pyridine .....	do	8.00	25
4199	Pistache, gross wt. ....	do	.80	60
	Pistols with tubes (nipples), with wooden handle, per pair:			
4200	Single barrel .....	Pair	6.00	35
4201	Double barrel .....	do	8.00	35
	Pistols with fixed barrel for cartridges, Lefauchaux system:			
	Single barrel—			
4202	Wooden handle .....	do	9.20	35
4203	Ivory or pearl handle .....	do	16.00	35
	Double barrel—			
4204	Wooden handle .....	do	20.00	35
4205	Ivory or pearl handle .....	do	32.00	35
	Pistols, Lefauchaux system or others similar, double barrel:			
4206	With wooden handle .....	do	24.00	35
4207	With ivory or pearl handle .....	do	48.00	35
4208	Pistols, other kinds .....	Appraiser	.....	35
4209	Pistol cases, leather, for saddles .....	Pair	8.00	35
4229	Plants, exotic .....	Appraiser	.....	Fr.
	Plants, artificial. (See Flowers.) .....			

<sup>1</sup> The Chilean dollar is valued at 36.5 cents U. S. currency.

*Tariff valuation of Chile, in effect January 1, 1896, etc.—Continued.*

No. of item.	Article.	Unit.	Valuation. <sup>1</sup>	Per cent.
	<b>Platinum:</b>			
4235	In lamina or threads.....	Gram.....	\$0.80	25
4236	Manufactured into nonspecified articles.....	do.....	1.00	25
4237	With nonspecified medicinal salts.....	do.....	.60	25
4238	Pans, of wrought iron, tin, zinc, with or without tinning or galvanizing, with or without porcelain or crockery enamel, gross wt. ....	Kilogram...	.94	60
	Plates, glass, crystal, crockery, or porcelain: To be valued as glassware, crockery, or porcelain in its corresponding class.			35
				25
4239	Plates of wrought iron, tin, or zinc, with or without tinning or galvanizing, with or without crockery or porcelain enamel, gross wt. ....	do.....	.94	60
	Plumb bobs for artisans as follows:			35
	Of iron or lead.....	do.....	.56	25
4240	Of brass or copper.....	do.....	1.60	Fr.
4241	The above nickel plated.....	do.....	2.40	Fr.
4242	Plumbago in powder for cleaning or polishing, gross wt.....	do.....	.28	Fr.
4243	<b>Pens:</b>			
4257	Writing, of ordinary metal, including wrappage.....	do.....	8.00	25
4258	Writing, gold.....	Gram.....	2.00	5
4259	Pens of ordinary metal, to line paper by machinery.....	Kilogram...	4.00	Fr.
4260	Powder puffs for the toilet, including wrappage.....	do.....	8.00	35
4262	Pruning knives and shears, iron or steel, gross wt.....	do.....	1.60	Fr.
4263	Podophyllin.....	do.....	24.00	25
4264	Polygraphs for writing.....	Appraiser.....		Fr.
4265	Polygraphs for copying.....	do.....		25
4266	Policies printed on paper, loose or in pads, gross wt.....	Kilogram...	3.20	60
	Powder, gross wt., as follows:			
4267	Blasting.....	do.....	.40	15
4268	Blasting, called dynamite, and gelatine dynamite.....	do.....	1.40	15
4269	Sporting, in cans.....	do.....	1.60	35
4270	Sporting, in bulk.....	do.....	1.00	35
4271	Smokeless.....	Appraiser.....		35
4272	Powder flasks for hunting, including wrappage:			
	Horn or leather, with or without parts of ordinary metal.....	do.....	10.00	35
4273	Powder flasks:			
	Of ordinary metal.....	Kilogram...	3.00	35
4274	The above nickel-plated or silvered.....	do.....	6.00	35
	<b>Powders:</b>			
4275	Antimonial.....	do.....	2.00	25
4276	Dovers.....	do.....	5.60	25
4277	"Juanes".....	do.....	4.40	25
4278	Tin, for mirrors.....	do.....	6.00	25
	<b>Powders, including wrappage, as follows:</b>			
4279	For insects or rats.....	do.....	1.60	25
4280	For cleaning metal objects.....	do.....	.94	25
4281	For clarifying wines and liquids.....	do.....	4.00	25
4282	Drying, called Paris or Venice, for painters.....	do.....	.72	25
4283	Face, with or without mixture, in boxes, packages, or cans, with or without powder puffs, and those called velvatin (perfumery).....	do.....	2.80	60
4284	Powders, or dentrifical tablets (perfumery).....	do.....	2.40	60
4285	Powders, curry, gross wt.....	do.....	.65	25
	<b>Pomades, including wrappage, as follows:</b>			
4286	Chable's.....	do.....	4.00	25
4287	"Veuve Farnier," for the eyes.....	do.....	12.00	25
4288	Medicinal, not specified.....	do.....	3.60	25
4289	Pomades and creams for the face or hair (perfumery).....	do.....	2.00	60
	<b>Pomades for cleaning metal objects. (See Pastes.)</b>			
	<b>Ponchos, as follows:</b>			
	Wool and cotton, called bear's hair (pelo de oso)—			
3461	Ordinary quality.....	do.....	2.00	35
3462	Fair quality.....	do.....	3.00	35
3463	Extra quality.....	do.....	5.00	35
	<b>Cotton:</b>			
3464	Without frieze.....	do.....	4.00	35
3465	With frieze.....	do.....	2.80	35
3466	With or without frieze, with woolen stripes.....	do.....	5.60	35
3467	Woolen, with mixture of any vegetable material, without frieze.....	do.....	8.40	35
3468	The above, with frieze, ordinary quality, sample No. 122.....	do.....	3.20	35
3469	Fair quality, sample No. 123.....	do.....	5.00	35
3470	Better than the above, sample No. 124.....	do.....	7.20	35
3471	Extra quality.....	do.....	10.00	35
3472	Woolen, without frieze.....	do.....	14.00	35
	<b>Woolen, with frieze:</b>			
3473	Ordinary quality.....	do.....	5.00	35
3474	Fair quality.....	do.....	7.00	35
3475	Extra quality.....	do.....	14.00	35

<sup>1</sup> The Chilean dollar is valued at 36.5 cents U. S. currency.

## Tariff valuation of Chile, in effect January 1, 1896, etc.—Continued.

No. of item.	Article.	Unit.	Valuation. <sup>1</sup>	Per cent.
3476	Ponchos of vicuña wool or other superior class.....	Appraiser	.....	35
	Ponchos, waterproof, with rubber:			
3477	Of cotton or any vegetable material.....	Kilogram	\$7.00	35
3478	Of wool, or with mixture of other material, except silk.....	do	12.00	35
3479	Silk, or with mixture of any other material.....	do	20.00	35
	Punch bowls: To be valued as sugar bowls in their corresponding class.			
4093	Pillions.....	Appraiser	.....	25
	Poplins: To be valued as cloths for dresses, not specified, in their corresponding class.			
	Porcelain, gross wt., as follows:			
4292	White, plates, when they come by themselves.....	Kilogram	.24	35
4293	White, manufactured into nonspecified articles.....	do	.56	35
4294	Painted, gilt, enameled, or decorated, manufactured into nonspecified articles, up to fair quality, without monograms.....	do	1.00	35
4295	The above, up to extra quality and those with monograms.....	do	1.60	35
4296	Of superfine quality.....	Appraiser	.....	35
	Pocketbooks:			
	Portemonnaies, of cardboard or paper, oilcloth, or similar textures.....	Dozen	2.00	25
4298	Of ordinary leather, up to fair quality.....	do	3.00	35
4299	The above, extra quality.....	do	8.00	35
4300	Of fine leather.....	do	24.00	35
4301	Of pearl, tortoise shell, or ivory.....	Appraiser	.....	35
4302	Silver, with or without gilt.....	Kilogram	200.00	6
	Potash:			
4305	Caustic, purified:.....	do	1.60	.....
4306	Pearl ash, or carbonate of potash, impure, gross wt.....	do	.32	6
4307	Potassium, metallic.....	do	72.00	25
4308	Precipitate, white or red, of mercury.....	do	4.40	25
	Presses, gross wt., as follows:			
4309	Of iron or steel, with or without parts of other ordinary metal, for tinctures or household use.....	do	.94	25
4310	Of iron or steel, with screw, for copying.....	do	.40	25
4311	The above, with brass or copper parts.....	do	.56	25
4312	Iron, steel, or tin, with or without parts of other material, without screw, for traveling, for copying.....	do	.94	25
4313	Iron or steel, for cooks.....	do	.56	25
4314	Wooden, iron, or steel, for artisans.....	do	.56	Fr.
4315	For lithographing or stereotyping.....	do	.65	Fr.
4316	Hydraulic, for seeds containing oil.....	do	.65	Fr.
4317	Or screws for pressing hung beef and for other agricultural uses.....	do	.65	Fr.
4318	Preparations, mercurial, not specified.....	do	4.00	25
4319	Preparations and dyes for the hair, including wrappage (perfumery).....	do	3.60	60
4320	Prisms or tear drops of crystal or glass, for lamps, including wrappage.....	do	3.00	35
4323	Propylamine or trimethylamine.....	do	20.00	25
	Prussiates: To be valued as cyanides, in their corresponding classes.			
	Polishers for artisans, gross wt.:			
4327	Iron or steel.....	do	1.30	Fr.
4328	Wood.....	do	.80	Fr.
	Pulp:			
4329	Cocoa, gross wt.....	do	.24	Fr.
4330	Tamarind, including wrappage.....	do	1.20	25
4331	Cassia fistula.....	do	2.00	25
4337	Pulsometers, gross wt.....	do	.65	Fr.
	Pulverizers of ordinary metal, with or without nickel plating or silvering, with or without parts of other material, including wrappage:			
4338	For medicinal use.....	do	12.00	35
4339	For toilet water.....	do	12.00	25
				35
				25
4340	Pulverizers of crystal or glass, with or without parts of other material, for toilet water, including wrappage.....	do	6.00	35
4341	Plowpoints, iron or steel, gross wt.....	do	.48	Fr.
4515	Punches, for artisans, including wrappage.....	do	2.40	Fr.
	Purpurin, in powder, false gold. (See Bronze, in powder.)			
4349	Purpurin, medicinal.....	do	72.00	25
5152	Pork, gross wt.....	do	1.00	60
1618	Pigs, live.....	Appraiser	.....	Fr.
2343	Pitchwater, including wrappage.....	Kilogram	.80	25
2354	Packing machine.....	do	.56	Fr.

<sup>1</sup> The Chilean dollar is valued at 36.5 cents U. S. currency.



*Tariff valuation of Chile, in effect January 1, 1896, etc.—Continued.*

No. of item.	Article.	Unit.	Valuation. <sup>1</sup>	Per cent.
	<b>Pans, gross wt., as follows:</b>			
2666	Of cast iron or cast steel	Kilogram	\$0.20	25
2667	Tinned or galvanized	do	.32	25
2668	With crockery or porcelain	do	.56	25
	<b>Of wrought iron or wrought steel:</b>			
2669	With or without tinning or galvanizing	do	.30	25
2670	With crockery or porcelain	do	.94	25
2671	Of tin, with or without tinning or galvanizing, with or without enamel, crockery, or porcelain.	do	.94	60
2672	Of brass or copper	do	1.60	25
	<b>Phosphatine for infants' food, gross wt.</b>	do	.80	25
1613	Planes, carpenters' or other trade, gross wt.	do	2.00	Fr.
1138	Packing, asbestos, cable shaped, for machines, gross wt.	do	1.30	Fr.
	<b>Preserves, gross wt., as follows:</b>			
1899	Meat	do	1.80	60
1900	Fruit, in sirup, water, brandy, or its own juice.	do	.80	60
	<b>Legumes or vegetables—</b>			
1901	In water, vinegar, brine, or sauce, in boxes, cans, or flasks.	do	.56	60
1902	In barrels	do	.24	60
1903	In oil, in any vessel.	do	.80	60
	<b>Fish or shellfish—</b>			
1904	Smoked, in water, brine, vinegar, or sauce	do	.50	35
1905	In oil.	do	.60	60
	<b>Preserves, medicinal. (See Electuaries.)</b>			
	<b>Preserve dishes. (See Flasks.)</b>			
4132	Pile drivers, gross wt.	do	.65	Fr.
4418	Plowshares.	do	.82	Fr.
	<b>Penholders, including wrappage, as follows:</b>			
3446	Wooden, ordinary quality	do	3.00	25
3447	Fair quality.	do	4.00	25
3448	Extra quality.	do	8.00	25
3449	Ordinary metal.	do	4.00	25
3450	Bone, caoutchouc, rubber, or composition, plain	do	6.00	25
3451	The above, worked or open worked	do	8.00	25
	<b>Penholders:</b>			
3452	Ivory, tortoiseshell, or pearl	do	56.00	35
3453	The above worked, or open worked	do	80.00	35
3108	Plane bits, iron or steel, gross wt.	do	1.20	Fr.
	<b>Pellets, medicinal, including wrappage:</b>			
2940	In boxes or flasks	do	16.00	25
2941	To sell by weight	do	20.00	25
4095	Palm seeds, gross wt.	do	.24	Fr.
2221	Plates, crystal, glass, crockery, or porcelain, for doors, gross wt.	do	.65	35
	<b>Paper, including wrappage:</b>			
3936	Fayard	do	10.00	25
3937	Filter	do	.80	25
3938	Fly	do	3.00	25
3939	Medicinal, not specified	do	4.00	25
4073	Pauline, including wrappage.	do	8.00	25
4087	Pelerines	Appraiser		60
4181	Pine nuts, "pifones," gross wt.	Kilogram	.80	60
1453	Pipes, or "caramillos," of ebony or granadillo, up to 5 keys	Each	3.00	35
1454	Pipes, Böhm	do	32.00	35
2631	Printers' lines, ordinary metal, gross wt.	Kilogram	3.00	Fr.
	<b>Quilting for wadding, net wt., or including paper wrappage:</b>			
310	Without cloth	do	.80	25
311	With cotton cloth.	do	1.60	25
312	With silk cloth or mixed	do	14.00	35
629	Quicksilver or liquid mercury, gross wt.	do	5.00	Fr.
	<b>Quassia bark or chips, gross wt.:</b>			
2076	Whole	do	1.30	25
2077	In powder	do	2.00	25
1926	Quassia cups	do	6.00	25
2078	Quassin.	do	72.00	25
	<b>Quina, gross wt., as follows:</b>			
4355	Whole	do	1.30	25
4356	In powder	do	1.60	25
4357	Laroche	do	1.60	25
4358	Quinine.	do	40.00	25
	<b>Rings, with or without parts of rubber, for babies, including wrappage:</b>			
409	Of elastic rubber or caoutchouc	do	6.00	25
410	Of bone	do	6.60	25
411	Of ivory	do	56.00	35
	<b>Rings, napkin, including wrappage:</b>			
412	Bone	do	6.60	25
413	Wood or paste	do	5.00	25

<sup>1</sup>The Chilean dollar is valued at 36.5 cents U. S. currency.

## Tariff valuation of Chile, in effect January 1, 1898, etc.—Continued.

No. of item.	Article.	Unit.	Valuation. <sup>1</sup>	Per cent.
	Rings, napkin, including wrappage—Continued.			
414	Ivory .....	Kilogram...	\$56.00	35
415	Of britannia metal, pewter, lead, zinc, brass, copper, or other ordinary metal. ....	do .....	5.00	25
416	As the above silvered. ....	do .....	8.00	35
417	Of white metal, nickel, German silver or other similar metals, up to fair quality. ....	do .....	8.00	25
418	As the above silvered. ....	do .....	16.00	35
419	Extra quality, with or without monogram. ....	do .....	40.00	25
420	Silver, with or without gilt, net wt .....	do .....	200.00	35
	Rings, gross wt., as follows:			
488	Brass or copper. ....	do .....	1.60	25
489	The above nickel plated .....	do .....	2.40	25
490	Wooden, for curtains. ....	do .....	1.00	35
	Rings, including wrappage:			
491	Brass or copper, silvered. ....	do .....	4.00	35
492	For keys, iron or steel, with or without bronzing, galvanizing or tinning. ....	do .....	4.00	25
493	The above, nickel plated or silvered. ....	do .....	8.00	35
	Rings for curtains, reins, halters, or other uses, with or without screw, fixed or loose, including wrappage:			
494	Of iron or steel, with or without galvanizing or tinning .....	do .....	.56	25
495	The above nickel plated or silvered .....	do .....	.80	25
496	White metal, nickel, German silver, or other similar metals. ....	do .....	8.00	35
497	The above silvered .....	do .....	16.00	35
498	Pewter, britannia, or lead .....	do .....	5.00	25
499	The above silvered .....	do .....	8.00	35
500	Rams, hydraulic, or air pumps, gross wt .....	do .....	.65	Fr.
	Rice, gross wt:			
529	In grain .....	do .....	.14	25
530	Ground .....	do .....	.40	25
775	Ramrods, with or without worms, for firearms, including wrappage. ....	do .....	1.60	35
1601	Rye, common, gross wt .....	do .....	.14	Fr.
	Ribbons, including wrappage, as follows:			
1681	Cotton, one color, mattress seam or border .....	do .....	3.20	25
1682	The above, woolen .....	do .....	4.80	25
1683	Cotton for seam or border for ponchos, suspenders, shoe lace, dresses, or other uses not specified. ....	do .....	4.80	25
1684	Of cotton-ribbed velvet (Terry). ....	do .....	8.00	25
1685	Linen, or with mixture of any other vegetable material for shoe lace, dresses, or other uses. ....	do .....	6.00	25
1686	Wool or with mixture, except silk .....	do .....	8.00	25
1687	Silk velvet, or with mixture of any other material, and that velvined or striped with same material. ....	do .....	40.00	35
1688	Leather, for furniture .....	do .....	12.00	25
	Ribbons of silk, as follows:			
1689	Of crepe, tulle, veerings or other transparent textures .....	do .....	112.00	35
1690	The above of silk with mixture of other material. ....	do .....	80.00	35
1691	Grograin, moiré, satin, taffeta, and that called "listoneria" and "papelillo." .....	do .....	68.00	35
1692	The above of silk with mixture of other material .....	do .....	40.00	35
1693	Hemp or jute, ordinary, for furniture springs .....	do .....	1.00	25
1825	Rockets and fireworks, Chinese, gross wt .....	do .....	.94	35
2072	Bennet in powder, including container .....	do .....	8.00	5
2073	Liquid in barrels, gross wt .....	do .....	.80	5
2074	Liquid in flasks or bottles, gross wt .....	do .....	.94	5
2075	Rennet or salted stomachs .....	do .....	3.00	25
2240	Ratchet drills of iron or steel to bore iron, gross wt. ....	do .....	3.00	Fr.
	Rigging, white or tarred, of hemp, spartan, cocoa fiber, or jute, gross wt.: Up to 21 millimeters in circumference. (See Rope.)			
3153	Over 21 millimeters .....	do .....	.40	35
	Rigging, wire. (See Cable.)			
3154	Rigging, old hemp or spartan. ....	do .....	.16	Fr.
3611	Rigging, raw material for making, and sacks .....	Appraiser .....		Fr.
	Razors, with or without case:			
3696	Ordinary. ....	Dozen .....	6.00	25
3697	Fair quality .....	do .....	16.00	25
3698	Extra quality. ....	do .....	36.00	25
4060	Raisins, grape, gross wt .....	Kilogram...	.44	60
	Racks, wall, with or without paint or varnish, with or without parts of ordinary metal, crockery or porcelain, gross wt.: Of white wood .....	do .....	.56	60
4107	Ebony wood .....	do .....	1.60	60

<sup>1</sup>The Chilean dollar is valued at 36.5 cents U. S. currency.

*Tariff valuation of Chile, in effect January 1, 1896, etc.—Continued.*

No. of Item.	Article.	Unit.	Valuation. <sup>1</sup>	Per cent.
	Racks of brass or iron: To be valued as manufactured iron or brass in its corresponding class.			
4109	Racks, other classes not specified.	Appraiser.		60
4322	Radway's quick cure, including wrappage.	Kilogram.	\$1.60	25
	Radish dishes: To be valued as sugar bowls in their corresponding class.			
4359	Racahout, including wrappage.	do	3.00	25
	Roots, including wrappage, as follows:			
	Ipecacuanha—			
4360	Whole	do	10.00	25
4361	In powder	do	14.00	25
	Polygala, seneca—			
4362	Whole	do	4.00	25
4363	In powder	do	4.80	25
4364	Rhubarb, rhaponticne, whole	do	3.00	25
4365	Rhubarb in powders.	do	3.60	25
	Roots, gross wt., as follows:			
	Sarsaparilla—			
4366	Whole	do	1.30	25
4367	In powder	do	2.00	25
	Medicinal, not specified—			
4368	Whole	do	1.30	25
4369	In powder	do	2.00	25
	Rackets, or bats for ball games, including wrappage:			
4371	Wood	do	3.00	35
4372	The above, with strings, cords, or parchment.	do	12.00	35
4395	Receipts and bills, printed on paper, loose or in pads, gross wt.	do	3.20	60
4411	Reflectors, glass, for lamps or lanterns, gross wt.	do	.80	25
	Rules for artisans: To be valued as measures in their corresponding class.			
	Rules, desk, including wrappage:			
4416	Of whitewood	do	2.00	25
4417	Of ebony wood, with or without parts or rims of ordinary metal.	do	4.00	25
	Rivets. ( <i>See</i> Nails.)			
4434	Remedy, gold, of Dr. Pierce, gross wt.	do	1.60	25
	Reps: To be valued as nonspecified cloths for furniture or curtains in their corresponding class.			
4438	Resins, pine, for soap or ships, gross wt.	do	.16	25
	Resins of other classes. ( <i>See</i> Gums.)			
4439	Resorcin	do	16.00	25
4446	Restorer, Rosetter or others, for the hair (perfumery), including wrappage.	do	1.60	35
4447	Retorts, crockery, glass, or iron for assays, gross wt.	do	.40	Fr.
	Revolvers up to 6 shots, caliber per millimeter:			
	With common wood handle, painted or varnished—			
	Up to 9 millimeters—			
4449	Up to fair quality	Each	6.00	35
4450	Extra quality	do	10.00	35
	Over 9 millimeters—			
4451	Up to fair quality	do	10.00	35
4452	Extra quality	do	14.00	35
	With ebony, jacaranda, caoutchouc, rubber, or ivoryine handle, of ordinary metal without silvering or other similar—			
	Up to 9 millimeters:			
4453	Up to fair quality	do	10.00	35
4454	Extra quality	do	14.00	35
	Over 9 millimeters:			
4455	Up to fair quality	do	18.00	35
4457	Extra quality	do	22.00	35
	With pearl, ivory, or silvered metal handle:			
4457	Up to 9 millimeters, up to fair quality	do	18.00	35
4458	Over 9 millimeters.	do	30.00	35
4459	Other kinds, and those with monograms and incrustations.	Appraiser		35
4460	Reticules, hand.	do		35
4461	Rails, iron or steel, for railroads.	Kilogram.	.08	Fr.
4462	Reins, leather, with or without bits, for horses, including wrappage.	do	8.00	35
4463	Reins, other kinds.	Appraiser		0
	Rifles, single, fine, caliber per millimeter:			
	With ordinary wooden stock, painted or varnished—			
4464	Up to 9 millimeters	Each	12.00	35
4465	Over 9 millimeters.	do	24.00	35
	With ebony stock—			
4466	Up to 9 millimeters.	do	16.00	35
4467	Over 9 millimeters.	do	32.00	35
4468	Winchester, or other similar	do	40.00	35
4469	Revolving, up to 6 shots, the caliber of which shall not exceed 15 millimeters, with ordinary wooden stock, painted or varnished.	do	24.00	35
4470	The above with ebony stock.	do	32.00	35
4471	Parlor, up to fair quality.	do	14.00	35
4472	Other kinds.	Appraiser		35

<sup>1</sup> The Chilean dollar is valued at 36.5 cents U. S. currency.

## Tariff valuation of Chile, in effect January 1, 1896, etc.—Continued.

No. of item.	Article.	Unit.	Valuation. <sup>1</sup>	Per cent.
4478	Robe antisiphilitic, gross wt.	Kilogram	\$1. 60	25
4479	Rocoa in powder, including wrappage	do	3. 00	25
4480	Rowels, iron or steel, for spurs, gross wt.	do	. 56	25
4481	Rollers for printing presses	Appraiser		Fr.
4482	Rouge, jeweler's, in powder, including wrappage	Kilogram	3. 00	25
	Rum:			
4486	In bottles or flasks (brandy)	Dozen	20. 00	Sp.
4487	In other vessels	Liter	2. 00	Sp.
	Rosaries, including wrappage:			
4489	Of wood or glass	Kilogram	1. 20	25
4490	Cocconut, bone, palm nuts, and other similar	do	4. 00	25
4491	Pearl or ivory	do	32. 00	35
4492	Tortoise shell	do	40. 00	85
4493	Other classes	Appraiser		0
	Rosettes for ceilings, including wrappage:			
4494	Paper or cardboard	Kilogram	. 70	25
4495	The same, gilt, silvered, bronzed, or painted	do	. 25	25
4496	Brass or copper	do	3. 20	25
4497	Brass or copper, silvered or gilt	do	6. 00	35
4498	Tin or zinc	do	1. 60	60
				25
				60
4499	The above, gilt, silvered, bronzed, painted, varnished, or nickel plated.	do	3. 20	35
				25
	Rhubarb. (See Roots.)			
4687	Reapers, gross wt.	do	. 65	Fr.
4883	Rings, finger, of ordinary metal	Appraiser		35
4884	Rings of gold or silver	do		5
5202	Rags, old, for making paper	do		Fr.
5203	Railway ties, iron or steel, gross wt.	Kilogram	. 12	15
	Rods of wood or metal, gross wt., as follows:			
5260	Of iron or steel wire, prepared or not, for umbrellas or other uses.	do	. 56	15
5261	The above, with parts of ordinary metal and those nickel plated.	do	. 80	15
5262	Of brass or copper, alone or on iron, for staircases, bedsteads, or other uses.	do	1. 60	25
5263	As the above, nickel plated	do	2. 40	25
5264	Of wood, for hoops	do	. 16	Fr.
5293	Rat poison, including wrappage	do	2. 40	25
	Rubber:			
2888	India, in bulk, gross wt.	do	. 48	5
2889	India, prepared in sheets, tubes, or other similar articles, with or without cloth or ordinary metal, gross wt.	do	2. 00	25
	Rubber, india, including wrappage:			
2890	Prepared for drawing or offices.	do	4. 00	25
2891	The above incased in wood or ordinary metal	do	9. 40	25
2892	Rubber bands	do	12. 00	25
2896	Rubber, dentists'	do	16. 00	25
806	Rock drills, gross wt.	do	. 65	Fr.
	Ribs, wt., including wrappage:			
782	Horn, bone, rubber, or caoutchouc, manufactured or polished	do	5. 00	25
783	As the above, with small pulleys, with or without covering, for corsets.	do	8. 00	25
366	Royal yellow, gross wt.	do	. 80	25
4392	Rakes, of iron or steel, with or without handle, gross wt.	do	. 56	Fr.
4438	Rosin, pine, for soap or vessels, gross wt.	do	. 16	Fr.
4448	"Retreteas," wood, with or without valves	Appraiser		60
				25
1827	Railway cars, iron or steel, gross wt.	Kilogram	. 32	Fr.
4507	Roulette, a game	Appraiser		35
4508	Roulette "ruletas," for artisans, gross wt.	Kilogram	4. 00	Fr.
4410	"Redoblantes," with strings and screws	Each	32. 00	40
4500	"Rozones," iron or steel, with or without handle, for agriculture, gross wt.	do	1. 20	Fr.
64	Steel or iron, unmanufactured, in bars or plates, gross wt.	Kilogram	. 12	5
65	Steel or iron plates, perforated.	do	. 60	25
	Steel or iron for dresses, corsets, or other uses, including wrappage:			
66	Covered with paper or cotton cloth	do	2. 00	5
67	Covered with linen, wool, or silk, or mixture	do	4. 40	5
68	Steel or iron for clasping the corset, covered with cloth or leather, with or without hooks or loops, including wrappage.	do	4. 00	5
158	Stirrup leathers, including wrappage	do	4. 00	25
	Sharpeners, table knife, including wrappage:			
187	Of emery stony, with wood handle	do	1. 30	25
188	Of iron or steel, with wood handle	do	12. 00	35
				25

<sup>1</sup> The Chilean dollar is valued at 36.5 cents U. S. currency.

*Tariff valuation of Chile, in effect January 1, 1896, etc—Continued.*

No. of item.	Article.	Unit.	Valuation. <sup>1</sup>	Per cent.
	Sharpeners, table knife, including wrappage—Continued.			
	Of iron or steel—Continued.			
189	With composition handle.....	Kilogram.....	\$4.00	25
190	With silvered metal handle.....	do.....	10.00	35
191	With handle of same material, wood, horn, or bone.....	do.....	3.00	25
192	As the above, for butchers' knives, including wrappage.....	do.....	1.30	Fr.
276	Sulphate of iron, impure, gross wt.....	do.....	.12	Fr.
288	Sugar candy, gross wt.....	do.....	.32	60
331	Starch, gross wt.....	do.....	.32	60
	Serge, net wt., or including paper wrappage:			
383	Wool, with cotton mixture.....	do.....	4.00	25
384	Wool.....	do.....	6.00	25
	Sideboards, wooden, with wood or marble top, wood or glass doors, with or without mirror, with or without paint, varnish, or wax:			
453	Of oak or American common walnut, with one door.....	Each.....	100.00	60
454	With one door with incrustations or carvings.....	do.....	200.00	60
455	With two or more doors.....	do.....	190.00	60
456	With two or more doors with incrustations or carvings.....	do.....	400.00	60
	Mahogany, cedar, jacaranda, common or fine walnut, sandal, or other similar woods, solid or veneered:			
457	With one door.....	do.....	140.00	60
458	With one door with incrustations or carvings.....	do.....	300.00	60
459	With two or more doors.....	do.....	220.00	60
460	With two or more doors with incrustations or carvings.....	do.....	440.00	60
461	As the above, with more than three doors.....	Appraiser.....		60
462	Sideboards, when in pieces: To be valued the same as those complete in their corresponding class.	do.....		60
570	Screw eyes, iron or steel, gross wt.....	Kilogram.....	.56	25
	Seats, benches, or tabourets for offices, over 45 centimeters high:			
588	Of whitewood, all wood.....	Dozen.....	16.00	60
589	With jonquil seat.....	do.....	20.00	60
590	With iron dowel or screw, with wooden seat.....	do.....	32.00	60
591	The above with jonquil seat.....	do.....	48.00	60
592	Of oak or common American walnut, with wooden seat.....	do.....	20.00	60
593	With jonquil seat.....	do.....	32.00	60
594	With iron dowel or screw and wooden seat.....	do.....	65.00	60
595	The above with jonquil seat.....	do.....	80.00	60
596	Beechwood or other similar woods, called Vienna or its imitations, with wooden seat.....	do.....	32.00	60
597	With jonquil seat.....	do.....	48.00	60
598	With iron dowel or screw and wooden seat.....	do.....	65.00	60
599	The above with jonquil seat.....	do.....	80.00	60
	Stools, piano, with or without screw:			
600	Beechwood or other similar woods, called Vienna or its imitation, and those of common walnut, with jonquil seat.....	do.....	80.00	35
601	The above with upholstered seat.....	do.....	122.00	35
602	Mahogany, cedar, jacaranda, common or fine walnut, rosewood, sandalwood or other similar woods, solid or veneered, with jonquil seat.....	do.....	128.00	35
603	The above with upholstered seat, ordinary or fair quality.....	do.....	256.00	35
604	The above, extra quality.....	do.....	320.00	35
	Spades, iron or steel, gross wt.:			
621	Without handle.....	Kilogram.....	.56	Fr.
622	With handle.....	do.....	.56	Fr.
623	Saffron including container.....	do.....	56.00	15
624	Saffron, artificial.....	do.....	40.00	25
	Sugar:			
630	Refined, from whatever source, whole or ground, damp or dry.....	do.....	.30	Sp.
631	White, granulated, or ground as Rosa Emilia.....	do.....	.20	Sp.
632	Granulated from first produce or muscovado.....	do.....	.12	Sp.
633	Impure (rasp or concrete).....	do.....	.08	Sp.
634	Rock candy, including wrappage.....	do.....	.56	25
635	Milk, whole or in powder, including wrappage.....	do.....	1.60	25
636	Sugar of lead, acetate of lead, or salt of Saturn, gross wt.....	do.....	.40	25
637	Sugar, treated or burnt, called caramel, to color liquids, gross wt.....	do.....	1.00	25
	Sugar bowls, as follows:			
638	Of molded glass, white or colored, with or without ordinary engravings or gilt, with or without parts of ordinary metal, sample No. 8.....	do.....	.40	25
639	As the above of glass or crystal, cut or plain, called half crystal, sample No. 9.....	do.....	.65	25
640	Of better quality than the above, sample No. 10.....	do.....	.94	25
641	Extra quality.....	do.....	2.00	35
	Of crockery or argil, with or without parts of ordinary metal—			
642	Ordinary quality, sample No. 11.....	do.....	.24	25
643	Ordinary quality, sample No. 12.....	do.....	.56	25
644	Fair quality, sample No. 12.....	do.....	1.00	25
645	Extra quality, superior to sample No. 12.....	do.....	.56	35
646	Of white porcelain, with or without parts of ordinary metal. The above painted, gilded, enameled or decorated up to fair quality, without monogram.....	do.....	1.00	35

<sup>1</sup> The Chilean dollar is valued at 36.5 cents U. S. currency.

*Tariff valuation of Chile, in effect January 1, 1896, etc—Continued.*

No. of item.	Article.	Unit.	Valuation. <sup>1</sup>	Per cent.
	Sugar bowls, as follows—Continued.			
	Of white porcelain, with or without parts of ordinary metal—Continued.			
647	Superior to the above, up to extra quality, and those with monograms.	Kilogram...	\$1.60	35
648	The same of superfine quality	Appraiser.....		35
649	Of zinc, tin, or wrought iron, with or without crockery or porcelain; with or without tinning, galvanizing, enameling or bronzing, with or without parts of other material.	Kilogram...	.94	60 35 25
650	The above nickel plated.	do	1.80	25
651	The above silvered or gilded, including wrappage.	do	3.00	35
652	Of brass or copper, with or without parts of other material.	do	1.60	25
653	The above nickel plated.	do	2.40	25
654	The above silvered or gilded, including wrappage.	do	4.00	35
	Sugar bowls, including wrappage, as follows:			
655	Of britannia metal, pewter, or lead, with or without parts of other material.	do	5.00	25
656	The above nickel plated.	do	6.00	25
657	The above silvered or gilded	do	8.00	35
658	Of white metal, nickel, German silver, or other similar metals, with or without parts of other material.	do	8.00	25
659	The above silvered or gilded up to current class	do	16.00	35
660	Of better class than the above, and those with monograms	do	40.00	35
661	Of silver, with or without gilt, net wt.	do	200.00	35
	Sulphur:			
664	Whole or ground, gross wt.	do	.10	25
665	Gilded, or yellow sulphide of antimony	do	3.00	25
666	Wicks, gross wt.	do	.40	25
690	Sheepskins or goatskins, tanned, including wrappage, sample No. 16.	do	12.00	25
	Shoes, leather, with or without cloth, for men:			
1031	Ordinary or fair quality	Dozen	96.00	60
1032	Extra quality	do	192.00	60
	Saucepans, gross wt., as follows:			
1143	Of cast iron, with or without galvanizing or tinning.	Kilogram	.32	25
1144	Of cast iron, with crockery or porcelain	do	.66	25
1145	Of wrought iron or tin, with or without tinning or galvanizing or crockery or porcelain enameling.	do	.94	25
1146	Of brass or copper.	do	1.60	25
	Socks, for men, as follows:			
	Cotton or cotton with woolen frieze—			
1213	Ordinary quality, sample No. 25.	Dozen	1.50	35
1214	Fair quality, sample No. 26.	do	3.00	35
1215	Of better quality than the above, sample No. 27.	do	6.00	35
1216	Extra quality.	do	12.00	35
	Of cotton, called Scotch or Persian thread:			
1217	Ordinary quality, sample No. 28.	do	6.00	35
1218	Fair quality, sample No. 29.	do	8.00	35
1219	Of better quality than the above, sample No. 30.	do	12.00	35
1220	Extra quality.	do	14.00	35
1221	Woolen, or with cotton mixture, ordinary quality, sample No. 31.	do	4.00	35
1222	Fair quality, sample No. 32.	do	6.60	35
1223	Of better quality than the above, sample No. 33.	do	12.00	35
1224	Extra quality.	do	20.00	35
	Linen, or with mixture of vegetable fiber:			
1225	Ordinary quality, sample No. 34.	do	8.00	35
1226	Fair quality, sample No. 35.	do	14.00	35
1227	Extra quality.	do	20.00	35
1228	Silk, for men or boys.	Kilogram	80.00	60
1229	Silk, with mixture of other material	do	56.00	60
	Socks for children, as follows:			
	Cotton, or cotton with woolen frieze—			
1230	Ordinary quality, sample No. 36.	Dozen	1.20	35
1231	Fair quality, sample No. 37.	do	2.00	35
1232	Of better quality than the above, sample No. 38.	do	4.00	35
1233	Extra quality.	do	6.60	35
	Of cotton, called Scotch or Persian thread—			
1234	Ordinary quality, sample No. 39.	do	3.00	35
1235	Fair quality, sample No. 40.	do	4.00	35
1236	Of better quality than the above, sample No. 41.	do	6.00	35
1237	Extra quality.	do	8.00	35
1238	Woolen, or with cotton mixture, ordinary quality, sample No. 42.	do	3.00	35
1239	Fair quality, sample No. 43.	do	4.00	35
1240	Of better quality than the above, sample No. 44.	do	6.60	35
1241	Extra quality.	do	9.40	35
	Linen, or with mixture or other vegetable fiber—			
1242	Ordinary quality, No. 45.	do	6.00	35
1243	Fair quality, sample No. 46.	do	8.00	35
1244	Extra quality.	do	14.00	35

<sup>1</sup> The Chilean dollar is valued at 36.5 cents U. S. currency.

*Tariff valuations of Chile, in effect January 1, 1896, etc.—Continued.*

No. of item.	Article.	Unit.	Valuation. <sup>1</sup>	Per cent.
	Socks ("escarpines," worn by laborers and gardeners, with thick clogs), including wrappage:			
2386	Of woolen cloth or felt or with other vegetable mixture.....	Dozen .....	\$4.00	60
2397	Of knitted wool or with mixture of other vegetable material.....	do .....	10.00	35
	Shoe horns, including wrappage, as follows:			
1252	Horn or bone.....	Kilogram .....	4.00	35
1253	Of ordinary metal.....	do .....	3.00	35
1254	The above nickel plated.....	do .....	4.00	25
1333	Sweet-potatoes.....	do .....	.08	Fr.
1503	Sheep.....	Each .....	14.00	Sp.
1596	Sieves or sifters of horsehair or bristle.....	do .....	3.00	35
1597	Sieves or sifters of silk cloth.....	do .....	6.00	35
	Sieves or cribs, gross wt.:			
3012	Of brass or copper wire, of fine texture.....	do .....	1.60	35
3013	Of coarse texture.....	do .....	1.20	35
3014	Of iron or steel wire, of fine texture.....	do .....	1.20	35
3015	Of coarse texture, for metals.....	do .....	.56	Fr.
1614	Stocks, anchor, iron or steel.....	do .....	.24	Fr.
	Stoves, cooking or ranges, fuel saving, gross wt.:			
1799	Of iron or steel, with or without parts of brass or copper, with or without corresponding utensils.....	do .....	.32	25
1800	The above, nickel plated.....	do .....	.48	25
1801	Of iron or steel, small, with or without parts of tin, to use with oil or paraffin.....	do .....	1.00	25
1802	The above, nickel plated.....	do .....	1.50	25
	Strainers, including wrappage:			
1832	Of iron wire texture, with or without parts of other material.....	do .....	6.00	25
1833	The above, nickel plated.....	do .....	8.00	25
1834	The above, silvered.....	do .....	16.00	35
1835	Of tin, with or without crockery or porcelain; with or without paint, enamel, or bronzing; with or without parts of other material, gross wt. ....	do .....	.94	35
1836	The above, nickel plated, gross wt.....	do .....	1.30	25
	Scarfs, silk or with mixture:			
	Narrow—			
1934	Ordinary quality.....	Dozen .....	1.60	60
1935	Fair quality.....	do .....	3.00	60
1936	Extra quality.....	do .....	6.00	60
	Short bow—			
1937	Ordinary quality.....	do .....	2.00	60
1938	Fair quality.....	do .....	4.00	60
1939	Extra quality.....	do .....	8.00	60
	Long—			
1940	Ordinary quality.....	do .....	5.00	60
1941	Fair quality.....	do .....	10.00	60
1942	Extra quality.....	do .....	20.00	60
	Scarfs, cotton, as follows:			
	Narrow—			
1943	Up to fair quality.....	do .....	1.60	60
1944	Extra quality.....	do .....	3.20	60
	Short bow—			
1945	Up to fair quality.....	do .....	3.00	60
1946	Extra quality.....	do .....	6.00	60
	Long—			
1947	Up to fair quality.....	do .....	3.20	60
1948	Extra quality.....	do .....	6.60	60
	Straps for bathing towels or bundles, including wrappage:			
1975	Leather.....	do .....	6.60	35
1976	Leather with ordinary metal holder, nickel plated or not.....	do .....	14.00	35
1871	Sledge hammers, iron or steel, gross wt.....	do .....	.32	Fr.
	Shrimps or lobsters, gross wt., as follows:			
1275	In water.....	do .....	.56	60
1276	Dry.....	do .....	1.30	25
	Shirts, white or colored, with or without collars or cuffs, for men:			
1288	Cotton, up to 40 threads of woof and warp in the bosom.....	do .....	16.00	60
1289	Over 40 threads.....	do .....	24.00	60
	Shirts:			
1290	Cotton, with bosom or other parts of linen, or with mixture of any other vegetable material, up to 40 threads of woof and warp in the bosom.....	do .....	20.00	60
1291	Up to 50 threads.....	do .....	32.00	60
1292	Up to 60 threads.....	do .....	48.00	60
1293	Over 60 threads.....	do .....	65.00	60
	Linen or with mixture of any other vegetable fiber—			
1294	Ordinary quality.....	do .....	65.00	60
1295	Fair quality.....	do .....	96.00	60
1296	Extra quality.....	do .....	160.00	60

<sup>1</sup>The Chilean dollar is valued at 36.5 cents U. S. currency.

*Tariff valuations of Chile, in effect January 1, 1896, etc.—Continued.*

No. of item.	Article.	Unit.	Valuation. <sup>1</sup>	Per cent.
	Shirts, various kinds, as follows:			
	Of baize, flannel or knitted wool, or with mixture of other vegetable material, for men or women—			
1305	Ordinary quality, sample No. 54.....	Dozen.....	\$16.00	60
1306	Fair quality, sample No. 55.....	do.....	24.00	35
1307	Of better quality than the above, sample No. 56.....	do.....	40.00	35
1308	Extra quality.....	do.....	65.00	35
1309	Of knitted silk or silk.....	Kilogram.....	65.00	60
1310	The above, with mixture of other material.....	do.....	40.00	60
1311	For boys, of cotton, or with parts of linen, of linen, up to 35 centimeters in circumference in the collar, to be valued as the men's in their corresponding class, with a rebate of 50 per cent.	Appraiser.....		60
1812	Of cotton piqué, and of cotton and linen, with embroidery for men and boys.....	do.....		60
	Shirts:			
1313	Striped or checked cotton.....	Kilogram.....	2.40	60
1314	Of cotton flannel or flanneled cloth.....	do.....	3.50	60
1315	Shirting, or cloth to form hats, whose wt. shall not exceed 40 grams.....	do.....	48.00	15
1316	Over 40 grams.....	do.....	24.00	15
2024	Shoe cream, gross wt.....	do.....	2.00	35
	Spoons, little spoons and ladles, including wrappage, as follows:			
2078	Of britannia metal, pewter, or lead, or of ordinary metal washed or whitened, with or without iron body.....	do.....	2.50	25
2088	The above, nickel plated or silvered.....	do.....	4.00	35
2089	Of white metal, nickel, German silver, or other similar metals.....	do.....	8.00	25
2090	The above, silvered or gilded, up to current quality.....	do.....	16.00	85
2091	Of better quality than the above, and those with monograms.....	do.....	40.00	35
2092	White wood.....	do.....	1.60	25
2093	Bone or horn.....	do.....	6.60	25
2094	Ivory.....	do.....	56.00	35
2095	Pearl.....	do.....	72.00	25
2096	Crystal, glass, crockery, or porcelain.....	do.....	1.00	35
2097	Silver, net wt.....	do.....	200.00	35
2098	Tin, with or without crockery or porcelain; with or without tinning, galvanizing, painting, or enameling, gross wt.....	do.....	.94	60
2099	Spoons, little spoons, ladles, and forks of iron or steel, with or without tinning or galvanizing, gross wt.....	do.....	.56	25
	Strings, including wrappage, as follows:			
2131	Catgut, for musical instruments.....	do.....	20.00	35
	Metal—			
2132	For musical instruments.....	do.....	3.00	25
2133	For clocks.....	do.....	14.00	25
2134	For watches.....	do.....	20.00	25
	Skins with hair, untanned as follows:			
2137	Goat or kid.....	do.....	2.00	25
2138	Ram, sheep, or lamb.....	do.....	1.30	25
2139	Chinchilla.....	do.....	12.00	25
2140	Guanaco or deer.....	do.....	1.60	25
2141	Lion.....	do.....	4.00	25
	Wolf—			
2142	Single hair.....	do.....	3.00	25
2143	Double hair and also otter.....	do.....	4.00	25
2144	Bear.....	do.....	4.00	25
2145	Tiger.....	do.....	6.60	25
2136	Vicuña.....	do.....	6.00	25
2147	Vaccine animals, gross wt.....	do.....	.40	25
	Skins, tanned, including wrappage, as follows:			
2148	Ram, white or stained, with or without lining, for floors.....	do.....	6.60	25
2149	Goat, without staining and half tanned.....	do.....	4.00	25
2150	Horse or cow, whole, japanned or stained.....	do.....	4.00	25
2151	Buckskin or chamois, for shoes or other uses.....	do.....	.70	05
2152	Buckskin, imitation of the above, for cleaning metal articles.....	do.....	6.60	25
2153	Dressed sheepskin.....	do.....	12.00	25
2154	Calfskin, white or stained, not perfumed.....	do.....	4.80	25
2155	The above, perfumed.....	do.....	8.00	25
2156	Kidskin, or imitation, and that called mégie, for shoes.....	do.....	14.00	25
2157	As the above, for gloves.....	do.....	24.00	5
2158	Japanned, not specified.....	do.....	6.60	25
2159	Pig, or imitation.....	do.....	6.00	25
	Shagreen, or imitation—			
2160	Grenased, stained black for shoes.....	do.....	6.60	25
2161	Dry or glassed, stained black or in color for shoes.....	do.....	9.40	25
2162	The above perfumed.....	do.....	14.00	25
2163	Morocco, or imitation.....	do.....	12.00	25
2164	Crocodile, for shoes or other uses.....	do.....	20.00	25

<sup>1</sup>The Chilean dollar is valued at 36.5 cents U. S. currency.



*Tariff valuation of Chile, in effect January 1, 1896, etc.—Continued.*

No. of item.	Article.	Unit.	Valuation. <sup>1</sup>	Per cent.
	<b>Skins, tanned, including wrappage, as follows—Continued.</b>			
2165	Sole leather (skins and half skins not stained) for shoes or other uses.	Kilogram...	\$2.00	25
2166	Parchment, for book covers.	do	12.00	25
2241	Of iron or steel, with or without parts of brass or copper.	do	.32	25
2242	Brass or copper	do	1.60	35
2243	Marble.	do	.56	35
2251	Sausages, all classes, gross wt.	do	1.30	60
	<b>Snuffers, including wrappage:</b>			
2286	Iron or steel	do	1.00	25
2287	Brass or copper	do	3.00	25
2288	Of ordinary metal, silvered or nickel plated	do	4.00	25
2291	Screw-drivers, gross wt.	do	3.00	Fr.
2292	Switches, railroad, iron or steel, gross wt.	do	.12	5
	<b>Sword knots, including wrappage:</b>			
2313	Of leather for military men	do	12.00	35
2314	Silk with ordinary metal thread, gilded or silvered	do	40.00	35
2315	Of silk with silver thread with or without gilt.	do	130.00	35
	<b>Staves, finished, gross wt:</b>			
2319	New	do	.56	15
2320	Used	do	.24	15
2321	Not finished, gross wt.	do	.24	Fr.
	<b>Sweetmeat dishes: To be valued as sugar bowls in their corresponding class.</b>			
	<b>Sweetmeat, gross wt, as follows:</b>			
2324	In sirup	do	.80	60
2325	Comfits	do	1.30	60
2329	Sleepers, railroad, iron or steel, gross wt	do	.12	15
2330	Splices, railroad, iron or steel, gross wt	do	.12	15
	<b>Spectacle or eyeglass frames:</b>			
502	Tortoise shell, not including wrappage.	do	80.00	35
503	Of gold or platinum	do	1,400.00	5
504	Silver	do	200.00	5
506	Other classes.	Appraiser		0
	<b>Salad dishes: To be valued as sugar bowls in their corresponding class.</b>			
	<b>Scammony, gross wt., or without wrappage:</b>			
2391	Whole	Kilogram.	24.00	25
2392	In powder	do	32.00	25
	<b>Squares, artisans, gross wt:</b>			
2428	Iron or steel	do	.94	Fr.
2429	Wooden	do	1.00	Fr.
2430	With iron or steel blades, with wooden handle, with or without ordinary metal edges or level, gross wt.	do	8.00	Fr.
	<b>Spittoons: To be valued as sugar bowls in their corresponding class.</b>			
	<b>Swords, foils, or sabers, as follows:</b>			
	<b>Iron or steel—</b>			
2445	With trimming of the same metal, for troops	Each	4.00	35
2446	With trimmings of ordinary metal, with or without silvering, gilt or nickel plating, for officers.	do	16.00	35
2447	Other kinds.	Appraiser		35
	<b>Spatulas, including wrappage:</b>			
	<b>Iron or steel—</b>			
2448	For artisans	Kilogram	3.00	Fr.
2449	With wooden or bone handle, for drug stores.	do	4.00	25
2450	With boxwood handle	do	6.00	25
2452	Spice, in flasks or packages, including wrappage	do	3.00	25
2453	Speculums	Appraiser		Fr.
2462	Sperm, whale	Kilogram	2.00	5
2463	Spirits of wine	Liter	3.00	Sp.
2464	Spirits of sweet niter	Kilogram	1.30	25
	<b>Spurs, screw, including wrappage:</b>			
2465	Iron or steel	do	1.30	25
2466	The above, nickel plated	do	2.00	25
2467	Brass or copper	do	3.20	25
2468	The above, nickel plated, silvered, or gilded	do	6.00	35
2469	White metal, German silver, nickel, or other similar	do	8.00	25
2470	The above, silvered or gilded	do	16.00	35
	<b>Spurs, common, with or without straps, including wrappage:</b>			
	<b>Of iron or steel—</b>			
2474	With or without tinning or galvanizing	do	1.30	25
2475	With incrustations of ordinary metal	do	2.00	25
2476	The same as the two former, nickel plated or silvered.	do	3.20	35
2477	Brass or copper	do	3.20	25
2478	The above, nickel plated, silvered, or gilded.	do	6.00	35

<sup>1</sup> The Chilean dollar is valued at 36.5 cents U. S. currency.

## Tariff valuation of Chile, in effect January 1, 1896, etc.—Continued.

No. of Item.	Article.	Unit.	Valuation. <sup>1</sup>	Per cent.
	Spurs, common, with or without straps, including wrappage—Continued.			
2479	White metal, nickel, German silver, or other similar metal..	Kilogram...	\$8.00	25
2480	The above, silvered or gilded .....	do .....	16.00	35
2481	Other kinds.....	Appraiser.....		0
	Sponges:			
2471	Ordinary quality, sample No. 100.....	Kilogram.....	8.00	25
2472	Fair quality, sample No. 101.....	do .....	20.00	25
2473	Extra quality.....	do .....	56.00	25
	Skimmers:			
2482	Iron or steel, with or without galvanizing or tinning, gross wt.	do .....	.56	25
2483	Tin, with or without crockery or porcelain, with or without paint, enamel, tinning, or galvanizing, and those of iron or steel with crockery or porcelain, gross wt.	do .....	.94	60 25
	Silk (China, raw), as follows:			
2484	Embroidered .....	do .....	80.00	35
2485	Without embroidery .....	do .....	56.00	35
2486	With mixture of other material.....	do .....	40.00	35
	Stands, book, of oak or common American walnut:			
2493	Without incrustations or carvings.....	Each .....	65.00	60
2494	With incrustations or carvings.....	do .....	128.00	60
	Stands, mahogany, cedar, jacaranda, common or fine walnut, rosewood, sandal, or other similar woods, solid or veneered:			
2495	Without incrustations or carvings.....	do .....	100.00	60
2496	With incrustations or carvings.....	do .....	200.00	60
	Stands, music, of oak or ordinary American walnut, high or low:			
2497	Without incrustations or carvings.....	do .....	14.00	60
2498	With incrustations or carvings.....	do .....	24.00	60
	Stands, music, of mahogany, cedar, jacaranda, common or fine walnut, rosewood, sandal, or other similar woods, solid or veneered, high or low:			
2499	Without incrustations or carvings.....	do .....	20.00	60
2500	With incrustations or carvings.....	do .....	40.00	60
2501	Stands, bottle, iron or steel, with or without paint, tinning, or galvanizing, gross wt.	Kilogram.....	.56	25
2502	Stands, other kinds.....	Appraiser.....		0
2505	Shoe tacks or pegs, wooden, gross wt.	Kilogram.....	.20	25
	Statuary, effigies, or busts, with or without pedestal of wood, or of same material, with or without paint, tinning, galvanizing, or bronzing, gross wt.:			
2506	Of iron or steel.....	do .....	.56	35
2507	Of zinc or tin.....	do .....	1.80	35
2508	Brass, copper, or composition .....	do .....	3.00	35
2509	Stone, cardboard (carton piedra) .....	do .....	.80	35
2510	Marble.....	do .....	.65	35
2511	Other kinds.....	Appraiser.....		35
2512	Stearin, in paste, gross wt.....	Kilogram.....	.48	15
2516	Stretchers of iron or steel, for wire fences, with or without tinning or galvanizing, gross wt.	do .....	.56	Fr.
2517	Stomachs, salted, including wrappage .....	do .....	3.00	60
	Storax:			
2519	Calamite, liquid.....	do .....	2.00	25
2520	Solid.....	do .....	4.00	25
	Stirrups, including wrappage, as follows:			
2521	Iron or steel, with or without tinning or galvanizing—			
2522	Without spring.....	do .....	1.00	25
2522	With spring.....	do .....	3.00	25
2523	The above nickel plated or silvered .....	do .....	4.00	25
2524	Brass or copper .....	do .....	3.20	25
2525	The above nickel plated or silvered .....	do .....	6.00	25
2526	Of white metal, nickel, German silver, or other similar metals.	do .....	8.00	25
2527	The above, silvered .....	do .....	16.00	35
	Stirrups, of white wood, gross wt.:			
2528	Without carving .....	do .....	.65	25
2529	With carving .....	do .....	1.30	25
2530	Other kinds.....	Appraiser.....		0
2531	Strychnine.....	Kilogram.....	72.00	25
2796	Spanish pease or chick pease, gross wt.....	do .....	.20	25
2960	Shackles, iron or steel, for anchors or chains, gross wt .....	do .....	.82	Fr.
3028	Scythes, sickles, with or without handles, gross wt .....	do .....	.65	Fr.
	Soap, washing, gross wt.:			
3135	Common and Castile or Marseilles, in cakes or bars, and green paste.	do .....	.40	25
3136	In powder .....	do .....	.80	25
	Soap, scented, in powder or cakes (perfumery), including wrappage:			
3137	Ordinary quality.....	do .....	1.60	60
3138	Fair quality.....	do .....	4.00	60
3139	Extra quality.....	do .....	8.00	60

<sup>1</sup> The Chilean dollar is valued at 36.5 cents U. S. currency.

*Tariff valuation of Chile, in effect January 1, 1896, etc.—Continued.*

No. of Item.	Article.	Unit.	Valuation. <sup>1</sup>	Per cent.
	<b>Soap, medicinal, including wrappage:</b>			
3140	Without perfume .....	Kilogram .....	\$1.00	25
3141	With perfume of carbolic acid, sulphur, tar, bichloride of mercury (or corrosive sublimate), ichthyol, and Reuter's medicinal, and other similar. ....	do .....	2.00	25
3142	Soap paste or powder, to clean metal objects, including wrappage. Soap dishes: To be valued as sugar bowls in their corresponding class. ....	do .....	.94	25
	<b>Sirups, in flasks or bottles, gross wt.:</b>			
3151	Medicinal.....	do .....	1.60	60
3152	Or sherbets, nonmedicinal.....	do .....	1.60	60
	<b>Shags, gross wt.:</b>			
3164	Cotton, hemp, jute, or other vegetable, with or without mixture of the same materials. ....	do .....	1.00	25
3165	The above with woolen mixture .....	do .....	1.60	25
3166	Wool, or with mixture of other vegetable material. ....	do .....	2.00	25
	<b>Syringes:</b>			
3167	For hypodermic injections .....	Dozen .....	40.00	Fr.
3168	Brass, pump, in cases. ....	do .....	48.00	25
3169	Tin and brass, pumps, Egusier classes .....	do .....	60.00	25
	<b>Syringes for injections or lavatories, including wrappage:</b>			
3170	Tin .....	do .....	3.00	25
3171	Rubber, with or without parts or bungs of other material .....	do .....	8.00	25
3172	Of caoutchouc or gutta-percha .....	do .....	6.00	25
3173	Of glass or crystal .....	do .....	3.00	25
3176	Sets of iron or steel, composed of two or more pieces, for cultivating gardens, with or without handles, gross wt. ....	do .....	.80	5
3177	Sets of iron or steel, of 3 pieces, for stoves, gross wt. ....	do .....	1.20	25
3178	Sets of brass or copper, of 3 pieces, for stoves, gross wt. ....	do .....	1.60	25
3179	The above nickel plated, gross wt. ....	do .....	2.40	25
3180	Sets of pine wood, painted, consisting of bedstead, dressing table or bureau, 1 wash stand, 1 small table, 1 night stand, and from 1 to 4 chairs. ....	Each .....	88.00	60
3181	As the above, with a wardrobe of 1 or 2 doors, without mirror. ....	do .....	112.00	60
3182	Sets, as the above, with a wardrobe of 1 or 2 doors, with mirror. ....	do .....	128.00	60
2451	Spokeshaves "Espásues," for artisans, including wrappage .....	do .....	.65	Fr.
	<b>Sealing wax, including wrappage:</b>			
3202	In small bars, for letter.....	Kilogram .....	3.20	25
3203	In small bars, for packing .....	do .....	1.20	25
3204	In other form, ordinary, for bottles .....	do .....	.60	25
3347	Sand cloth, gross wt. ....	do .....	.90	Fr.
3362	Sandpaper, gross wt. ....	do .....	.40	Fr.
3363	Stripes, cotton, for shirting.....	do .....	1.60	25
	<b>Sailcloth, from Nos. 1 to 7, gross wt.:</b>			
3370	Linen or cotton .....	do .....	1.40	15
3371	Hemp or jute, or with mixture of same material or other vegetable fiber. ....	do .....	.96	25
	<b>Sailcloth and raven's duck, for sails or other uses, above No. 7, gross wt.:</b>			
3372	Of linen or cotton.....	do .....	1.70	25
3373	Of hemp or jute, or with mixture of the same materials or any vegetable fiber. ....	do .....	1.20	25
3374	Sailcloth and cotton, hemp or jute, raven's duck, painted, for trunk or valise lining, sample No. 121. ....	do .....	2.00	25
3375	Sausages, gross wt. ....	do .....	1.30	60
3380	Skylights or bull's eyes of common glass for ships or houses, gross wt. ....	do .....	.28	25
3434	Ship mauls or sledges, iron or steel, gross wt. ....	do .....	.32	Fr.
3435	Saddle cloth of felt or cloth .....	do .....	3.00	25
3436	Other kinds.....	Appraiser .....		25
	<b>Stockings for men or women, as follows:</b>			
	Of cotton, or cotton with woolen frieze—			
3528	Ordinary quality, sample No. 125 .....	Dozen .....	1.50	35
3529	Fair quality, sample No. 126 .....	do .....	3.00	35
3530	Of better quality than the above, sample No. 127 .....	do .....	6.40	35
3531	Extra quality .....	do .....	14.00	35
	Cotton, called Scotch or Persian thread—			
3532	Ordinary quality, sample No. 128 .....	do .....	8.00	35
3533	Fair quality, sample No. 129 .....	do .....	11.20	35
3534	Of better quality than the above, sample No. 130 .....	do .....	14.00	35
3535	Extra quality .....	do .....	24.00	35
	Of wool or with cotton mixture—			
3536	Ordinary quality, sample No. 131.....	do .....	6.00	35
3537	Fair quality, sample No. 132 .....	do .....	9.00	35
3538	Of better quality than the above, sample No. 133 .....	do .....	12.00	35
3539	Extra quality .....	do .....	20.00	35
	Linen, or with mixture of vegetable fiber—			
3540	Ordinary quality, sample No. 134 .....	do .....	10.00	35
3541	Fair quality, sample No. 135 .....	do .....	14.00	35
3542	Extra quality .....	do .....	24.00	35
3543	Silk, for men, women, or children.....	Kilogram .....	80.00	60
3544	The above, of silk with mixture of other material .....	do .....	56.00	60

<sup>1</sup> The Chilean dollar is valued at 36.5 cents U. S. currency.

## Tariff valuation of Chile, in effect January 1, 1896, etc.—Continued.

No. of item.	Article.	Unit.	Valuation. <sup>1</sup>	Per cent.
	Stockings for children, as follows:			
3545	Of cotton, or cotton with woolen frieze—			
3546	Ordinary quality, sample No. 136.....	Dozen.....	\$1.20	35
3547	Fair quality, sample No. 137.....	do.....	2.40	35
3548	Of better quality than the above, sample No. 138.....	do.....	4.80	35
	Extra quality.....	do.....	8.00	35
3549	Cotton called Scotch or Persian thread:			
3550	Ordinary quality, sample No. 139.....	do.....	6.40	35
3551	Fair quality, sample No. 140.....	do.....	9.20	35
3552	Of better quality than the above, sample No. 141.....	do.....	11.20	35
	Extra quality.....	do.....	20.00	35
3553	Of wool, or with cotton mixture:			
3554	Ordinary quality, sample No. 142.....	do.....	3.00	35
3555	Fair quality, sample No. 143.....	do.....	6.00	35
3556	Of better quality than the above, sample No. 144.....	do.....	8.80	35
	Extra quality.....	do.....	14.00	35
3557	Linen, or with mixture of other vegetable fiber:			
3558	Ordinary quality, sample No. 145.....	do.....	6.40	35
3559	Fair quality, sample No. 146.....	do.....	12.00	35
	Extra quality.....	do.....	20.00	35
3560	Elastic, for varicocoele:			
	Of silk or mixture.....	Kilogram.....	40.00	60
3561	Of cotton or linen.....	do.....	16.00	35
3617	Sirup, cane or palm, and honey, gross wt.....	do.....	.32	25
3661	Springs, iron or steel, for locomotives or tenders, gross wt.....	do.....	.40	Fr.
3662	Specimen books for teaching writing and drawing, gross wt.....	do.....	3.20	Fr.
3663	Sample of merchandise the duty of which shall not exceed \$1.....	Appraiser.....		Fr.
	Shovels, agricultural, gross wt.:			
	Of iron or steel—			
3831	Without handle.....	Kilogram.....	.56	Fr.
3832	With handle.....	do.....	.65	Fr.
3833	Large, called "palas de bucy".....	do.....	.24	Fr.
3834	Wooden, with or without handle.....	do.....	.40	Fr.
3835	Shovels, of wrought iron, tin, or zinc, with or without tinning, galvanizing, paint, or varnish, with or without crockery or porcelain enamel, for household use, gross wt.....	do.....	.94	60 35 25 15
	Shades, with or without frame, for lamps:			
3870	Paper or cardboard, including wrappage.....	do.....	3.20	60
3871	Glass, crystal, crockery, or porcelain, gross wt.....	do.....	.80	35
3872	Other kinds.....	Appraiser.....		0
3906	Shawls, square shawl, for wraps, as follows:			
	Cotton, with or without fringe, of same material or of wool.....	Kilogram.....	2.80	25
	Of wool—			
3907	Ordinary quality, sample No. 154.....	do.....	5.20	25
3908	Fair quality, sample No. 155.....	do.....	8.40	25
3909	Of better quality than sample No. 155.....	do.....	16.00	25
	Of wool with mixture of any vegetable material—			
3910	Up to fair quality.....	do.....	6.40	25
3911	Of better quality.....	do.....	8.80	25
	Of wool, of transparent stuff, "camelia" crape, or muslin—			
3912	Up to 30 threads of woof and warp.....	do.....	8.00	25
3913	Over 30 threads, and those called barége.....	do.....	14.00	25
3914	As the two above, with mixture of other material.....	do.....	12.00	25
3915	Of wool called cashmere or merino, with stamped colors.....	do.....	14.00	25
3916	The above, with silk veins, with or without fringe of same material.....	do.....	18.00	35
	Of cashmere or merino, black or one color—			
3917	Up to 12 crossed threads.....	do.....	8.00	25
3918	Up to 20 threads.....	do.....	12.00	25
3919	Over 20 threads.....	do.....	18.00	25
3920	As the three above, with mixture of any vegetable material.....	do.....	10.00	25
3921	As the above, with silk fringe: To be valued with a surcharge of 10 per cent in its corresponding class.....	Appraiser.....		35
3922	Of cashmere, fine, called Ternaux, up to 10 threads crossed in the center.....	Kilogram.....	120.00	25
3923	Up to 15 threads.....	do.....	176.00	35
3924	Up to 20 threads.....	do.....	240.00	35
3925	Over 20 threads.....	do.....	320.00	35
3926	Wool, ordinary, imitation of Ternaux.....	do.....	24.00	25
3927	Gros, pekin, satin, serge, and taffety, or other similar silk cloth, plain, worked, or damasked.....	do.....	60.00	25
3928	The above, embroidered.....	do.....	80.00	25
3929	Grenadine, knit, tulle, or other textures, light-colored or transparent silk, excepting those with lace or blonds.....	do.....	160.00	25
	Knitted, or other similar pieces of silk lace or blonds—			
3930	Up to fair quality.....	do.....	300.00	25
3931	Extra quality.....	Appraiser.....		25

<sup>1</sup>The Chilean dollar is valued at 36.5 cents U. S. currency.

## Tariff valuation of Chile, in effect January 1, 1896, etc.—Continued.

No. of item.	Article.	Unit.	Valuation. <sup>1</sup>	Per cent.
	Shawls, square shawl, for wraps, as follows—Continued.			
	With mixture of other material—			
3982	Up to fair quality .....	Kilogram	\$160.00	25
3983	Extra quality .....	do	240.00	25
	Of knitted wool: To be valued as knitted goods in their corresponding class.			
4072	Skates .....	Appraiser		25
	Shirt bosoms, including wrappage:			
4075	Of cotton .....	Kilogram	4.00	60
4076	Of linen, or with mixture .....	do	10.00	60
4145	Stones, blue, gross wt. ....	do	.30	25
4146	Magnetic (loadstone), or oxide of magnetic iron .....	do	.80	25
4147	Pumice .....	do	.24	15
4148	Calamine .....	do	.56	25
	Stones, gross wt., as follows:			
4149	Fine, for sharpening razors .....	do	.48	25
4150	Ordinary, for sharpening tools .....	do	.24	Fr.
4151	Grind .....	do	.10	Fr.
	Grind, mounted. (See Grindstones.)			
4152	Mill, for mills or cane mills .....	do	.08	Fr.
4153	Emery, for sharpening tools .....	do	.96	Fr.
5154	Lithograph .....	do	.30	Fr.
4155	Flint .....	do	1.00	25
4156	Flag, except marble .....	do	.06	60
4157	Precious, not specified .....	Appraiser		5
4158	Imitation of the above, false, including wrappage .....	Kilogram	100.00	25
	Stones for billiard tables. (See Slates.)			
	Slates, with or without frames, gross wt.:			
4219	For schools .....	do	.24	Fr.
4220	For office .....	do	.64	25
4221	Porcelain, for office, including wrappage .....	do	2.00	35
4222	For roofs, gross wt. ....	do	.12	25
4223	For billiard tables .....	do	.12	25
	Soles, shoe, including wrappage:			
4230	Cork .....	do	2.00	25
4231	Gutta-percha .....	do	11.20	25
4232	Silver, with or without gilt, manufactured into sets or loose pieces of table service, not specified.	do	200.00	35
4233	Silver, in bullion or old plate .....	Appraiser		Fr.
4303	Scoops, of wrought iron, tin, or zinc, with or without tinning or galvanizing; with or without crockery or porcelain enamel, gross wt. ....	do	.94	60
4304	Scoops, of brass or copper .....	do	1.60	25
4370	Snuff .....	do	4.00	Sp.
	Satins for suits. (See Cloths.)			
	Satins or sateen for shoes, as follows:			
4373	Cotton .....	do	3.00	25
4374	Woolen with cotton mixture or of other vegetable material, up to 16 cross threads.	Kilogram	4.00	25
4375	Over 16 cross threads .....	do	6.00	25
4376	Of wool .....	do	8.00	25
4377	Of wool with silk mixture .....	do	16.00	35
	Satin for dress linings:			
4378	Cotton .....	do	3.00	25
4379	Wool with mixture of cotton or other vegetable fiber .....	do	.80	25
4380	As the above, with silk veins, stripes, or threads .....	do	8.00	35
4381	Woolen .....	do	8.00	25
4382	Woolen with silk stripes, veins, or threads .....	do	12.00	35
4383	Silk, for dresses or upholstery .....	do	56.00	35
4384	Silk with mixture of wool for dresses or linings .....	do	16.00	25
4385	Silk with mixture of wool for upholstery, carriages, or curtains.	do	16.00	35
4386	Silk with cotton mixture or of other vegetable fiber for lining dresses or upholstery.	do	24.00	35
4387	Scrapers, of iron or steel, for artisans, gross wt. ....	do	1.30	Fr.
4388	Scrapers, or erasers, for the office, including wrappage .....	do	12.00	25
4389	Shavings of deer's horn, including wrappage .....	do	.80	25
4394	Spokes, wheel, of wood, finished or not, gross wt. ....	do	.40	60
4419	Stove railing .....	do	.32	25
	Springs for seats of furniture, gross wt.:			
4440	Of iron or steel, with or without paint, tinning, or galvanized with copper .....	do	.80	25
4441	Of brass or copper .....	do	1.00	25
4442	Springs and hinges for doors or furniture, gross wt.:			
	Of iron or steel, with or without small parts of brass or copper .....	do	.65	25
4443	Of brass or copper, with or without parts of ordinary metal .....	do	1.60	25
4444	Springs of iron or steel, gross wt.:			
	For carriages, cars, or carts .....	do	.64	15
4445	For railroad cars or wagons .....	do	.40	25

<sup>1</sup> The Chilean dollar is valued at 86.5 cents U.S. currency.

## Tariff valuation of Chile, in effect January 1, 1896, etc.—Continued.

No. of item.	Article.	Unit.	Valuation. <sup>1</sup>	Per cent.
	<b>Sheets:</b>			
4510	Cotton, of curly texture, for bath .....	Kilogram...	\$2.80	25
4511	White cotton, plain and serged, for beds—			
4512	Without embroidery .....	do	2.40	35
	With embroidery .....	do	3.60	35
	Linen, or with other vegetable material, white or raw (unbleached) for beds—			
4513	Without embroidery .....	do	3.60	35
4514	With embroidery .....	do	4.80	35
	<b>Sabers. (See Swords.)</b>			
4517	Saccharine .....	do	72.00	25
	<b>Satchels, hand, traveling, as follows:</b>			
4519	Of Russia leather or imitation .....	do	8.00	35
4520	Of other leather .....	do	5.00	35
4521	Carpet .....	do	2.40	35
4522	Shag .....	do	2.00	35
4523	Oilcloth .....	do	1.20	35
4524	Sailcloth or raven's duck, hemp, or jute .....	do	2.00	35
	<b>Satchels, hand, travelling, of shag or carpet, valise-shaped:</b>			
4525	With wood bottom, covered with sheepskin or cloth .....	do	1.60	35
4526	Sole or cow leather bottom .....	do	4.00	35
4527	Hand, with toilet articles .....	Appraiser		35
	<b>Sack, empty, for grain or other articles, gross wt:</b>			
4528	Bagging or hemp or jute osnaburgs .....	do	.50	15
4529	Osnaburgs or rough cotton up to 16 threads of wool and warp .....	do	1.12	15
4530	Over 16 threads .....	do	1.40	15
	<b>Sailcloth or raven's duck—</b>			
4531	Of linen or cotton, with or without mixture of other material .....	do	1.80	15
4532	Of hemp or jute .....	do	1.10	Fr.
4533	Hemp or jute called India sacks, similar to sample 173 .....	do	.20	Fr.
4534	Hemp or jute double, and those with inner lining of paper, for sugar, similar to sample No. 174 .....	do	.50	15
	<b>Sack, filter. (See Filters.)</b>			
	<b>Sack for military band instruments:</b>			
4535	Of cow's leather .....	do	6.00	35
4536	Morocco leather, chamols, or other thin skin .....	do	12.00	35
4537	Sago, gross wt. .....	do	.32	25
	<b>Salt, as follows:</b>			
4538	Ordinary, ground, in grain or rock, gross wt. ....	Quintal....	2.00	Sp.
4539	Refined or half refined, gross wt. ....	Kilograms..	.10	Sp.
4540	Ammonia or muriate of ammonia, gross wt. ....	do	.56	5
4541	Epsom, gross wt. ....	do	.08	25
4542	Glauber, gross wt. ....	do	.08	25
4543	Prunella or mineral crystal .....	do	1.20	25
4544	Rochelle or Selgnette .....	do	1.20	25
4545	Saturn, gross wt .....	do	.40	25
4546	Sorrel .....	do	1.20	25
4547	Vegetable .....	do	3.00	25
4548	Salep, whole or in roots .....	do	3.20	25
	<b>Saltcellars: To be valued as sugar bowls in their corresponding class.</b>			
4549	Salts effervescent of magnesia, potash, lithia, and others, not specified, including wrappage .....	do	1.60	25
4550	Salts of waters, mineral, natural, or artificial, for bath or internal use, including wrappage .....	do	1.60	25
	<b>Salicylate of—</b>			
4551	Ammonia .....	do	14.00	5
4552	Bismuth .....	do	14.00	25
4553	Lime .....	do	14.00	25
4554	Zinc .....	do	16.00	25
4555	Caffeine .....	do	80.00	25
4556	Iron .....	do	16.00	25
4557	Lithium .....	do	16.00	25
4558	Magnesia .....	do	20.00	25
4559	Mercury .....	do	20.00	25
4560	Potash .....	do	14.00	25
4561	Soda .....	do	8.00	25
4562	Salicin .....	do	20.00	25
4563	Salipyrine .....	do	72.00	25
	<b>Salt-peter:</b>			
4564	Ordinary for industries, gross wt. ....	do	.24	Fr.
4565	Purified .....	do	.80	15
	<b>Salmon. (See Preserves.)</b>			
4566	Salophen .....	do	72.00	25
4567	Salol .....	do	20.00	25
	<b>Sauce tureens: To be valued as sugar bowls in their corresponding class.</b>			
	<b>Sandalwood:</b>			
4571	White or citrine, whole or in powder .....	do	2.00	25
4572	Red "palo de tinte," gross wt .....	do	.16	Fr.

<sup>1</sup> The Chilean dollar is valued at 36.5 cents U. S. currency.

Tariff valuation of Chile, in effect January 1, 1896, etc.—Continued.

No. of Item.	Article.	Unit.	Valuation. <sup>1</sup>	Per cent.
	Sandorac. (See Gums.)			
4575	Santonine.....	Kilogram.....	\$40.00	25
4576	Sardines in oil, gross wt.....	.....do.....	.60	35
	Serge, wool, for suits. (See Cashmere.)			
	Serge for dresses or lining: To be valued as cloths not specified in its corresponding class.	.....do.....	3.20	25
4585	Secole.....	.....do.....	8.00	25
4586	Silk, oiled, for wounds, including wrappage.....	.....do.....	80.00	25
4588	Silk thread. (See Threads.)			
	Selenium, in paste or powder.....	.....do.....		
	Seed:			
	Cardamomum—			
4590	Whole.....	.....do.....	6.60	25
4591	In powder.....	.....do.....	10.00	25
	Seed, medicinal, not specified, gross wt.:			
4592	Whole.....	.....do.....	1.80	25
4593	In powder.....	.....do.....	2.00	25
4594	Of exotic plants not specified, gross wt.....	.....do.....	.56	Fr.
	Senna. (See Leaves, medicinal, not specified.)			
4596	Serum, antidiaphtheria, including wrappage.....	.....do.....	6.00	25
	Sets, crockery, porcelain, glass, or crystal: To be valued as crockery, porcelain, or glassware in its corresponding class.			
	Sets, washstand, gross wt.			
4598	Of wrought iron, zinc, or tin, with or without paint, varnish, or bronzing, with or without crockery or porcelain enamel.	.....do.....	.94	60
4599	Of brass or copper, with or without crockery or porcelain, with or without paint or varnish.	.....do.....	1.60	25
	Sets, table, tea, or washstand, including wrappage, as follows:			
4600	Brass or copper, nickel plated.....	.....do.....	4.00	25
4601	The above silvered.....	.....do.....	6.00	35
4602	Of britannia metal, pewter, or lead, with or without parts of other material.	.....do.....	5.00	25
4603	The above nickel plated.....	.....do.....	6.00	25
4604	The above silvered or gilt.....	.....do.....	8.00	35
4605	Of white metal, nickel, German silver, or other similar metals, with or without parts of other material.	.....do.....	8.00	25
4606	The above gilt or silvered up to fair quality.....	.....do.....	16.00	35
4607	Of better quality than the above and those with monograms.....	.....do.....	40.00	35
4608	Silver, with or without gilt, net wt.....	.....do.....	200.00	35
	Sets, table cloth and napkins, including paper wrappage:			
4609	Of cotton.....	.....do.....	2.80	35
	Of linen or with mixture of any vegetable material—			
4610	Up to fair quality.....	.....do.....	4.50	35
4611	Extra quality.....	.....do.....	8.00	35
4597	Saws of all forms and sizes for artisans, gross wt.....	.....do.....	1.20	Fr.
	Sesame, in grain or powder. (See Seeds, medicinal, not specified.)			
4615	Sextants.....	Appraiser.....		Fr.
4618	Saws, with or without utensils, for artisans, gross wt.....	.....do.....	1.20	Fr.
4619	Saws, ribbon or endless and circular, gross wt.....	.....do.....	2.40	Fr.
4620	Siphons, glass, with pewter mouthpiece, as a vessel for gaseous drinks, gross wt.	.....do.....	.56	25
	Silicate of iron.....	.....do.....	3.00	25
4621	Silicate of potash, crystallized, pure.....	.....do.....	4.00	25
	Silicate of potash, for industries, gross wt.:			
4622	Solid.....	.....do.....	.12	25
4623	Liquid.....	.....do.....	.08	25
4624	Silicate of soda, pure.....	.....do.....	4.00	25
	Silicate of soda for industries, gross wt.:			
4625	Solid.....	.....do.....	.12	5
4626	Liquid.....	.....do.....	.08	5
4627	Silicex.....	.....do.....	3.00	25
	Saddles, riding, with or without accessories:			
4629	Ordinary quality.....	Each.....	32.00	25
4630	Fair quality.....	.....do.....	48.00	35
4631	Extra quality.....	.....do.....	96.00	35
	Simarouba. (See Barks, medicinal.)			
4761	Sinapisms, including wrappage.....	Kilogram.....	4.00	25
4794	Soda, caustic, purified.....	.....do.....	.80	5
4795	Soda, caustic, ordinary, impure, gross wt.....	.....do.....	.14	5
	Soda, ash or soda crystal. (See Carbonate.)			
4796	Soda, purge or refresher, including wrappage.....	.....do.....	1.60	25
4797	Sodium, metallic.....	.....do.....	16.00	25
	Sofas, white wood, with or without paint or varnish, per centimeter in length:			
	With wooden seat and back—			
4798	Up to 112 centimeters.....	Each.....	4.00	60
4799	Over 112 centimeters.....	.....do.....	8.00	60

<sup>1</sup> The Chilean dollar is valued at 36.5 cents U. S. currency.

## Tariff valuation of Chile, in effect January 1, 1898, etc.—Continued.

No. of Item.	Article.	Unit.	Valuation. <sup>1</sup>	Per cent.
	Sofas, white wood, with or without paint or varnish, per centimeter in length—Continued.			
	With jonquill, straw, open wood work, or cardboard paste seat—			
4800	Up to 112 centimeters.....	Each	\$6.00	60
4801	Over 112 centimeters.....	do	12.00	60
	With jonquill, etc., seat and back—			
4802	Up to 112 centimeters.....	do	12.00	60
4803	Over 112 centimeters.....	do	24.00	60
	Sofas, beechwood, oak, or common American walnut, with or without paint or varnish, per centimeter in length:			
	With wooden seat and back—			
4804	Up to 112 centimeters.....	do	8.00	60
4805	Over 112 centimeters.....	do	16.00	60
	With jonquill, straw, open wood work, or cardboard paste seats—			
4806	Up to 112 centimeters.....	do	10.00	60
4807	Over 112 centimeters.....	do	24.00	60
	With jonquill, etc., seat and back—			
4808	Up to 112 centimeters.....	do	20.00	60
4809	Over 112 centimeters.....	do	40.00	60
	Sofas or lounges, with 1 or 2 arms, with or without paint, varnish, or wax, as follows:			
	Oak or common American walnut—			
4810	Upholstered in horsehair, in cotton cloth, wool, linen, jute, or other vegetable material.....	do	85.00	60
4811	The same, with incrustation or carving.....	do	120.00	60
4812	Upholstered with leather, with silk or mixture, or with cotton, jute, linen, or wool, with mixture of silk or silk patterns.....	do	110.00	60
4813	The same, with incrustation or carving.....	do	160.00	60
	Of mahogany, cedar, jacaranda, common or fine walnut, rosewood, sandalwood, or other similar woods, solid or veneered—			
4814	Upholstered with horsehair, cotton cloth, wool, linen, jute, or other vegetable fiber.....	do	140.00	60
4815	The same, with incrustation or carving.....	do	200.00	60
4816	Upholstered with leather, or silk, or mixture, or with cotton cloth, jute, linen, or wool, with mixture of silk, or silk patterns.....	do	160.00	60
4817	The same, with incrustations or carvings.....	do	220.00	60
	Sofas or lounges, without wood on the outside, with or without arms, with or without upholstered feet:			
4818	Upholstered in horsehair, cotton, wool, linen, jute, or other vegetable material.....	do	95.00	60
4819	Upholstered with leather, with silk or mixture, or with cotton cloth, jute, linen or wool with silk mixture, or silk patterns.....	do	140.00	60
4820	Sofas or lounges, skeleton. (See Furniture frames.) Sofas or lounges, natural color (en blanco), without outside upholstering cloth, with or without varnish or wax: To be valued as those upholstered in cotton cloth in its corresponding class with a rebate of 20 per cent.	Appraiser.....		60
4621	Solder for tinsmiths, gross wt.....	Kilogram.....	.48	Fr.
4822	Solder for brass, gross wt.....	do	.90	25
4823	Solutions of bisulphate of lime, gross wt.....	do	.48	25
4824	Solutions of secale, in flasks, including wrappage.....	do	48.00	25
4880	Soups, gross wt.....	do	1.30	60
	Soup tureens: To be valued as sugar bowls in their corresponding class.			
	Sozo-lodol of—			
4886	Ammonia.....	do	56.00	25
4887	Zinc.....	do	72.00	25
4888	Lithium.....	do	72.00	25
4889	Mercury.....	do	72.00	25
4890	Potassium.....	do	56.00	25
4891	Sodium.....	do	56.00	25
4892	Spongoplin for cataplasms.....	do	9.40	25
4893	Sublimate, corrosive.....	do	3.00	25
4894	Succine or yellow amber.....	do	1.60	25
	Succinate of—			
4896	Ammonia.....	do	12.00	5
4896	Copper.....	do	8.00	25
4897	Iron.....	do	2.40	25
4898	Soda.....	do	24.00	25
4899	Sweatcloth of felt, cloth, wool flock for saddles.....	do	3.00	25
4900	Other kinds.....	Appraiser.....		0
4901	Soles, for shoes or other uses, including wrappage.....	do	2.00	25
4902	Soles, for billiard cues, including wrappage.....	do	12.00	35

<sup>1</sup> The Chilean dollar is valued at 36.5 cents U. S. currency.



*Tariff valuation of Chile, in effect January 1, 1896, etc.—Continued.*

No. of Item.	Article.	Unit.	Valuation. <sup>1</sup>	Per cent.
	<b>Sulphate of—</b>			
4908	Alumina, pure .....	Appraiser	\$1.60	25
4904	Alumina and potash, gross wt .....	do	.12	5
4905	Ammonia .....	do	.80	5
4906	Baryta, ordinary, gross wt .....	do	.12	25
4907	Baryta, purified .....	do	1.80	25
4908	Cadmium .....	do	8.00	25
4909	Lime, gross wt .....	do	.08	25
4910	Zinc, gross wt .....	do	.24	25
4911	Cobalt, gross wt .....	do	16.00	25
4912	Copper, gross wt .....	do	.80	15
4913	Ammoniated copper .....	do	3.00	25
4914	Strontium .....	do	.80	25
4915	Iron, impure or alcaparocosa, gross wt .....	do	.12	Fr.
4916	Iron, purified .....	do	.48	25
4917	Ammoniated iron .....	do	.48	25
4918	Magnesia or English salt, gross wt .....	do	.08	25
4919	Manganese, pure .....	do	2.40	25
4920	Commercial manganese, for industries, gross wt .....	Kilogram.	.40	25
4921	Mercury .....	do	4.00	25
4922	Nickel .....	do	2.00	25
4923	Potash .....	do	.56	25
4924	Quinine .....	do	40.00	25
4925	Soda, or Glauber salt, gross wt .....	do	.08	25
4926	Thalline .....	do	72.00	25
4927	Sulphite of ammonia .....	do	5.00	25
4928	Sulphite or bisulphate of lime, solid or liquid, gross wt .....	do	.48	25
	<b>Sulphite of—</b>			
4929	Lime, pure .....	do	3.00	25
4930	Copper .....	do	8.00	25
4931	Magnesia .....	do	2.40	25
4932	Lead .....	do	2.40	25
4933	Potash .....	do	2.40	25
4934	Soda .....	do	.56	25
	<b>Sulphocarbonate of—</b>			
4935	Lime .....	do	6.00	25
4936	Zinc .....	do	4.00	25
4937	Copper .....	do	12.00	25
4938	Iron .....	do	8.00	25
4939	Magnesia .....	do	8.00	25
4940	Potash .....	do	6.00	25
4941	Soda .....	do	4.00	25
	<b>Sulphocyanide of—</b>			
4942	Ammonium .....	do	3.00	25
4943	Mercury .....	do	6.00	25
4944	Potassium .....	do	4.00	25
4945	Sulfonal .....	do	20.00	25
4946	Sulphobinate or bisulphate of baryta, purified .....	do	16.00	25
4947	Sulphobinate of lime .....	do	16.00	25
4948	Sulphobinate of potash .....	do	16.00	25
4949	Sulphovinate of soda .....	do	5.00	25
	<b>Sulphide of—</b>			
4950	Antimony .....	do	.60	25
4951	Barium .....	do	4.00	25
4952	Bismuth .....	do	20.00	25
4953	Cadmium .....	do	16.00	25
4954	Calcium .....	do	2.00	25
4955	Carbon .....	do	.60	25
4956	Copper .....	do	4.00	25
4957	Tin .....	do	12.00	25
4958	Iron .....	do	.60	25
4959	Manganese .....	do	4.00	25
4960	Mercury, including wrappage .....	do	5.00	25
4961	Potash .....	do	.80	25
4962	Sodium .....	do	3.00	5
	<b>Suspensories, including wrappage:</b>			
4963	Of linen or cotton .....	do	8.00	25
4964	Of silk or with mixture .....	do	20.00	25
	<b>Stoppers, bottle, of lead: To be valued as caps in their corresponding class.</b>			
	<b>Stoppers, cork. (See Corks.)</b>			
5013	Stoppers, wooden, gross wt .....	do	.48	25
5014	Stoppers, rubber, including wrappage .....	do	6.00	25
	<b>Stoppers, glass, crystal, crockery, or porcelain: To be valued as glassware, crockery, or porcelain ware in its corresponding class.</b>			
	<b>Scissors, iron or steel, including wrappage, as follows:</b>			
5088	Lamp .....	do	1.00	25
5089	Nail .....	do	8.00	25
5090	With one eye, for shearing .....	do	1.20	Fr.
5091	With two eyes, of all shapes, for shearing or trimming .....	do	1.20	Fr.

<sup>1</sup> The Chilean dollar is valued at 36.5 cents U. S. currency.

## Tariff valuation of Chile, in effect January 1, 1896, etc.—Continued.

No. of item.	Article.	Unit.	Valuation. <sup>1</sup>	Per cent.
	Scissors, iron and steel, including wrappage, as follows—Cont'd.			
5092	Tinsmiths' .....	Kilogram...	\$2.40	Fr.
5093	Tailors', with or without screws .....	do .....	4.00	Fr.
5094	All shapes, for hair cutters .....	do .....	6.00	Fr.
5095	Sewing, up to fair quality .....	do .....	1.60	Fr.
5096	Extra quality .....	do .....	3.20	Fr.
5097	Pruning .....	do .....	4.00	Fr.
5098	Pruning, with long handle .....	do .....	1.20	Fr.
	Suspenders, with or without india rubber or wire, including wrappage:			
5132	Cotton or any other vegetable material .....	do .....	14.00	35
5133	Cotton, with little mixture of silk .....	do .....	16.00	35
5134	Wool or mixture of other material, except silk .....	do .....	18.00	35
5135	Wool, with little mixture of silk .....	do .....	20.00	35
5136	Of silk .....	do .....	56.00	35
5137	Silk, with mixture of other material .....	do .....	40.00	35
5138	Leather .....	do .....	16.00	35
5139	Of ordinary metal, with or without silvering or gilt .....	do .....	14.00	35
	Screws, gross wt., as follows:			
5161	Of iron or steel, tinned or galvanized, with or without dowels, up to 8 centimeters in length .....	do .....	.56	25
5162	The same, over 8 centimeters .....	do .....	.40	25
5163	Of iron or steel, untinned, with or without dowels or nuts, up to 8 centimeters in length .....	do .....	.65	25
5164	The above, nickel plated or bronzed .....	do .....	1.20	25
5165	Of iron or steel, untinned, with or without dowels or nuts, over 8 centimeters in length .....	do .....	.40	25
5166	Brass or copper .....	do .....	1.60	25
5167	The above, nickel plated .....	do .....	2.40	25
5168	And carpenters' presses of wood, iron, or steel .....	do .....	.56	Fr.
	Of iron or steel—			
5169	Large, for blacksmiths .....	do .....	.40	Fr.
5170	Small, hand, for blacksmiths or silversmiths .....	do .....	1.20	Fr.
5171	To press "cecina," hung beef .....	do .....	.65	Fr.
5172	Galvanized, for telegraph poles .....	do .....	.40	Fr.
5173	With or without nuts, with or without tinning or galvanizing, especially for portable railroads .....	do .....	.40	Fr.
	Saw sets of iron or steel, with or without handle, for saws, gross wt.:			
5175	Without pinners .....	do .....	.65	Fr.
5176	With pinners .....	do .....	4.00	Fr.
	Suits for children, composed of 2 or 3 pieces, with short trousers, as follows:			
	Of cassimere, cloth, or other similar woolen goods—			
5177	Ordinary quality .....	Each .....	6.00	60
5178	Fair quality .....	do .....	10.00	60
5179	Extra quality .....	do .....	16.00	60
	The above, with cotton mixture—			
5180	Ordinary quality .....	do .....	3.20	60
5181	Fair quality .....	do .....	6.00	60
5182	Extra quality .....	do .....	10.00	60
	Of linen, duck, or drill, or with other vegetable material—			
5183	Ordinary quality .....	do .....	2.40	60
5184	Fair quality .....	do .....	4.00	60
5185	Extra quality .....	do .....	8.00	60
	Of cotton, duck, or drill—			
5186	Up to fair quality .....	do .....	2.40	60
5187	Extra quality .....	do .....	5.00	60
	Of knitted cotton, closed, called jersey, or with a little mixture of other material, except silk—			
5188	Up to fair quality, including wrappage .....	Kilogram...	8.00	60
5189	Extra quality, including wrappage .....	do .....	12.00	60
	Of knitted wool, closed, called jersey, or with mixture of other material, except silk—			
5190	Up to fair quality, including wrappage .....	do .....	12.00	60
5191	Extra quality, including wrappage .....	do .....	14.00	60
	Open knitted: To be valued as knitted goods in its corresponding class.			
	Suits for men or boys, not specified, the different pieces of the suit to be valued separately in its corresponding class.			
5192	Suits, diving, with or without helmet, tubes, or shoes, including wrappage .....	do .....	8.00	Fr.
	Straw braid for hats. (See Straw.)			
	Shag, floor, with backing of hemp, jute, or other vegetable fiber, as follows:			
5216	Wool, curled, common .....	do .....	1.80	25
5217	Wool, curled, called Brussels .....	do .....	2.80	35
5218	Wool, cut or plush, common .....	do .....	3.20	35
5219	Wool, cut or plush, called Brussels .....	do .....	4.40	35
5220	Of hemp, or jute, or plush .....	do .....	1.30	25
5222	Of wool, cut or plush, for furniture, with backing of hemp, jute, or other vegetable fiber .....	do .....	6.60	25

<sup>1</sup> The Chilean dollar is valued at 36.5 cents U. S. currency.

*Tariff valuation of Chile, in effect January 1, 1896, etc.—Continued.*

No. of item.	Value.	Unit.	Valuation. <sup>1</sup>	Per cent.
	Shag, floor, with backing of hemp, jute, or other vegetable fiber, as follows—Continued.			
5223	Cuttings that shall not exceed 150 centimeters in length, for samples: To be valued as the above in its corresponding class, with a rebate of 40 per cent.	Appraiser		25
5224	Sewn, or in one piece	do		35
5221	Wool, with woolen backing	Kilogram	\$5.00	35
5238	Salves, medicinal, not specified, including wrappage	do	3.60	25
	Shafts, carriage. (See Poles.)			
	Slippers, for men or women, as follows:			
	Leather—			
5387	Up to fair quality	Dozen	20.00	60
5388	Extra quality	do	32.00	60
	Of stamped cloth, shag, plush, or felt—			
5389	Up to fair quality	do	12.00	60
5390	Extra quality	do	24.00	60
5391	Other kinds, not specified	Appraiser		60
	Slippers, bath. (See Shoes.)			
	Shoes:			
	Leather, for men—			
5392	Up to fair quality	Dozen	64.00	60
5393	Extra quality	do	128.00	60
	Shoes, per centimeter in length, measured on the insole, as follows:			
5394	Of silk, with or without mixture of other material, up to 15 centimeters, up to fair quality, for children.	do	32.00	35
5395	Extra quality	do	64.00	35
5396	Up to 22 centimeters and up to fair quality, for children	do	48.00	60
5397	Extra quality	do	80.00	60
5398	Over 22 centimeters, for women or girls, up to fair quality	do	80.00	60
5399	Extra quality	do	120.00	60
5400	Leather, leather and cloth, or of any other material except silk, up to 15 centimeters and up to fair quality, for children.	do	12.00	25
	Extra quality	do	20.00	25
5402	Up to 22 centimeters, and up to fair quality, for children	do	20.00	60
5403	Extra quality	do	40.00	60
5404	Over 22 centimeters, for women or girls, up to fair quality	do	40.00	60
5405	Extra quality	do	80.00	60
5406	Rubber or tips, with or without inside lining, for rainy weather, including wrappage.	Kilogram	4.00	25
5407	The same, with outside cloth of wool or other material, with or without inside lining, including wrappage.	do	6.00	60
5408	Shoes or cloth boots with rubber sole, for men or women, especially for lawn tennis, etc., including wrappage.	do	8.00	60
5409	Shoes and slippers, straw or cloth, of vegetable material, with sole of hemp, jute, or straw, for bathing or other uses, including wrappage.	do	1.60	60
	Shoes or clogs, as follows:			
5410	Wooden, for men or women	Dozen	8.00	60
5411	Leather, with wooden sole, with or without lining, for men, women, or children.	do	20.00	60
5412	Slippers of leather, with sole of sole leather, for men, women, or children, up to fair quality.	do	48.00	60
5413	The above, extra quality	do	80.00	60
	Sarsaparilla extract. (See Extracts.)			
5414	Sumac, for tanners, gross wt	Kilogram	.16	5
605	Stag-horn scrapings, including wrappage	do	.80	
910	Syringe bulbs, bone, rubber, caoutchouc, gutta-percha, including wrappage.	do	6.00	
	Shoe tops and half tops, including wrappage:			
1396	Calfskin	do	10.00	
1396	Horse or cow skin, with or without japanning	do	12.00	
1397	Shagreen or morocco leather	do	16.00	
	Satchels, for school children, with cardboard interior, with or without metal edges:			
960	Of varnished cloth	Dozen	14.00	25
961	Of oilcloth	do	8.00	25
962	Jute, hemp, or of both	Kilogram	.80	25
1278	Switches of iron or steel, and loose pieces for same, for railroads.	do	.12	Fr.
507	Saddle frames	do	2.00	25
	Silexias, "cholets," for lining cloths:			
1808	Cotton	do	2.00	25
1804	Linen, or with mixture of other vegetable fiber	do	3.00	25
3665	Shot, for hunting, gross wt	do	.24	36
	Sheets, gross wt, as follows:			
3274	Iron, manufactured into articles not specified	do	.94	25
3275	The above, nickel plated	do	1.30	25
3276	Brass or copper, into articles not specified	do	1.60	25
3277	The above, nickel plated	do	2.40	25
3278	Composition, in sheets or plates, for sheathing vessels	do	.80	Fr.
3279	Brass	do	.80	Fr.

<sup>1</sup> The Chilean dollar is valued at 36.5 cents U. S. currency.

## Tariff valuation of Chile, in effect January 1, 1896, etc.—Continued.

No. of Item.	Value.	Unit.	Valuation. <sup>1</sup>	Per cent.
	Sieves, gross wt.:			
	Brass or copper wire—			
3012	Fine texture .....	Kilogram	\$1.60	25
3013	Coarse texture .....	do	1.20	25
	Iron or steel wire—			
3014	Fine texture .....	do	1.20	25
3015	Coarse texture, for metals .....	do	.56	Fr.
	Spyglasses:			
443	Ordinary quality .....	Each	14.00	25
444	Fair quality .....	do	24.00	25
445	Extra quality .....	Appraiser		25
4419	Stove railing .....	Kilogram	.32	25
	Squeezers:			
2566	Wooden, including wrappage .....	do	1.60	25
2567	Iron or steel, with or without parts of crockery or porcelain, gross wt. ....	do	.56	25
2568	Tin, with or without crockery or porcelain, with or without paint, enamel, tinning, or galvanizing, and those of iron or steel with crockery or porcelain, gross wt. ....	do	.94	25
3104	Saw blades, of iron or steel, gross wt. ....	do	2.80	Fr.
	Straw braid for manufacturing hats:			
3826	Ordinary sample No. 147 .....	do	.80	35
3827	Better quality, sample No. 148 .....	do	1.60	35
3828	Better quality than sample No. 148 .....	Appraiser		35
3848	Sausages, "Mortadella," gross wt. ....	Kilogram	1.30	60
3825	Specific, "Pagliano," in small flasks, including wrappage .....	do	4.00	25
4390	Scrapers of iron or steel, with or without handle of other material, for ships (calafates), gross wt. ....	do	1.20	Fr.
4393	Striped cotton, "Rayadielo," gross wt. ....	do	1.60	25
4581	Saxophone .....	Each	60.00	35
4579	Somnal .....	Kilogram	28.00	25
4436	Sailmakers' palms, including wrappage .....	do	6.00	Fr.
4198	Stands, wooden, for "Fanales," gross wt. ....	do	.80	25
	Tar:			
349	Common, or pitch, gross wt. ....	do	.14	15
350	Liquid, Guyot's or other manufacturers', in flasks, including vessel .....	do	.80	Fr.
351	Vegetable, purified, for medicine, in tin or glass vessel, including vessel .....	do	.65	25
	Tincar, borax, or borate of common soda, gross wt.:			
610	Whole .....	do	.56	25
611	In powder .....	do	.65	25
	Trays, including wrappage, as follows:			
747	Papier-maché or composition, japanned or painted, with or without gilt .....	do	4.00	25
748	Tin, without japan, paint, or gilt .....	do	1.60	60
749	The above, nickel plated, japanned or painted, with or without gilt .....	do	2.40	60
	Brass or copper .....	do	3.00	25
750	The above, nickel plated .....	do	4.00	25
751	The above, silvered .....	do	6.00	25
752	Britannia metal, pewter, or lead .....	do	5.00	25
753	The above, nickel plated .....	do	6.00	25
754	The above, silvered .....	do	8.00	35
755	White metal, nickel, German silver, or other similar metals .....	do	8.00	35
756	The above, silvered, ordinary or fair quality .....	do	16.00	35
757	The above, extra quality, and those with monograms .....	do	40.00	35
758	Silvered, with or without gilt, net wt. ....	do	200.00	35
759	Wooden, with or without gilt .....	do	1.30	25
760	Wooden, with parts of ordinary metal, with or without nickel plating .....	do	3.00	25
761	Wooden, with parts of silvered metal .....	do	4.00	35
762	Troughs, iron, for mines, gross wt. ....	do	.24	Fr.
	Trunks and valises, as follows:			
	Ordinary wood—			
851	With or without paper covering .....	do	.56	35
852	Covered with tin, sheepskin, or sailcloth .....	do	.65	35
853	Covered with horse or pig skin or imitation .....	do	.80	35
854	Camphor wood or imitation .....	do	.80	35
855	The above, covered with leather .....	do	1.80	35
	Cardboard—			
856	Covered with sheepskin or sailcloth .....	do	1.60	35
857	Covered with horse or pig skin or imitation .....	do	3.20	35
858	Cow, horse, or pig skin, or sole leather .....	do	5.00	35
859	Tin, gross wt. ....	do	1.00	35
	Tassels. (See Passementerie.)			
1136	Treenails for vessels, gross wt. ....	do	.40	Fr.

<sup>1</sup> The Chilean dollar is valued at 36.5 cents U. S. currency.

*Tariff valuation of Chile, in effect January 1, 1896, etc.—Continued.*

No. of item.	Article.	Unit.	Valuation. <sup>1</sup>	Per cent.
1497	Tortoise shell, manufactured, including wrappage:			
1498	Without incrustation, openwork, or engraving.....	Kilogram....	\$80.00	35
1506	With incrustation, openwork, or engraving.....	do.....	112.00	35
1506	Tents, sailcloth, cotton, hemp, jute, or with mixture, with or without being tarred or pitched.	do.....	1.60	25
1506	Table covers, as follows:			
1506	Woolen, or mixed with other material except silk, 1 color, or with stamped patterns.	do.....	6.60	35
1507	The above, embroidered.....	do.....	10.00	35
1508	Damask or woollen reps, or mixed with other material except silk.	do.....	8.00	35
1509	Linen, or mixed with other vegetable fiber.....	do.....	8.00	35
1510	Cotton, or mixed with other material except silk.....	do.....	4.50	35
1511	Cotton plush.....	do.....	6.00	35
1512	Hemp or jute, or with mixture of other vegetable material.....	do.....	3.60	35
1513	Silk, with or without embroidery.....	do.....	80.00	35
1514	The above, with mixture of other material.....	do.....	40.00	35
277	Tuyère for forges, iron.....	do.....	.14	Fr.
	Tubing or pipes, gross wt., as follows:			
	Of iron or steel, for chimneys, stoves, etc.—			
1398	Thin.....	do.....	.48	5
1399	Thick.....	do.....	.24	5
1400	The above, tinned or galvanized.....	do.....	.32	5
1401	Cast iron.....	do.....	.16	5
1402	Lead.....	do.....	.24	5
1403	Composition.....	do.....	.24	5
1404	Brass or copper, with zinc or iron alloy, for boilers.....	do.....	1.00	5
1405	Brass or copper, alone or on iron, for ladders, bedsteads, or other uses.	do.....	1.80	25
1406	Tubing for guns and similar firearms.....	Appraiser		35
1407	Tubing, of vitrified clay.....	Kilogram.....	.08	25
1408	Tubing, of cotton, hemp, linen, or jute hose, with or without parts of ordinary metal.	do.....	2.50	25
1622	Tapers, wax, including wrappage.....	do.....	2.00	35
2016	Ticking, cotton, for mattresses or other uses.....	do.....	1.60	25
2081	Trays, crockery or porcelain, photographic, gross wt.	do.....	.65	Fr.
2175	Turmeric, gross wt:			
2176	Whole root.....	do.....	1.80	25
	In powder.....	do.....	2.00	25
	Thimbles, with or without parts of other material, including wrappage, as follows:			
2271	Brass, copper, iron, steel, or white metal.....	do.....	3.00	Fr.
2272	The above, nickel plated or silvered.....	do.....	4.00	Fr.
2273	Bone.....	do.....	6.00	Fr.
2274	Ivory.....	do.....	56.00	Fr.
2275	Pearl.....	do.....	80.00	Fr.
2276	Ordinary metal, with parts of leather, called "rempujos".....	do.....	6.00	Fr.
2279	Tanks, or iron or steel cases, with or without tinning or galvanizing, for kitchen stoves, gross wt.	do.....	.32	25
2280	The above, with crockery or porcelain, gross wt.....	do.....	.56	25
2281	Tanks, of iron or steel, with or without tinning, galvanizing, or painting, with or without parts of ordinary metal, for water closets or other uses, gross wt.	do.....	.60	35
2283	Tanks, with brass or copper rings, with or without nickel plating..	Kilogram....	.80	25
	Teeth, artificial:			
2303	Without gums.....	Per 100.....	20.00	25
2304	With gums.....	do.....	32.00	25
2305	Teeth, of iron or steel, for saws or machines, gross wt.....	Kilogram....	1.80	Fr.
	Tin, gross wt., as follows:			
2503	In bars or plates.....	do.....	1.10	Fr.
2504	Thin, in leaves, for bottle caps and other uses.....	do.....	2.00	5
2517	Tripe, salted, including wrappage.....	do.....	3.00	60
	Tags, including wrappage, as follows:			
2551	White, cardboard, paper, or cardboard paper, for prices.....	do.....	3.00	60
2552	Cotton cloth, or of any other vegetable fiber, loose or in pieces, for cloths or other uses.	do.....	16.00	60
2553	Silk, or with mixture of other material, loose or in pieces, for cloths or other uses.	do.....	56.00	60
2554	Porcelain, crockery, glass, or crystal, for drug stores or other uses.	do.....	1.80	60
2555	Of ordinary metal, with or without chain of same metal, for bottles.	do.....	8.00	60
2556	The above, nickel plated, silvered, or gilt.....	do.....	16.00	60
	Tags, other classes. (See Advertisements.)			
3085	Tools, not specified, for artisans, gross wt.....	do.....	1.80	Fr.
	Thread, cotton, for embroidery, sewing, marking, knitting, or darning:			
3068	On cardboard winders, spools, or skeins, including wrappage.....	Per 1,000....	3.80	25
3069	On reels, per 1,000 meters.....	do.....	.40	Fr.

<sup>1</sup> The Chilean dollar is valued at 36.5 cents U. S. currency.

## Tariff valuation of Chile, in effect January 1, 1896, etc.—Continued.

No. of Item.	Article.	Unit.	Valuation. <sup>1</sup>	Per cent.
3070	Thread, cotton, with false metal wire braid, including wrap-page.	Kilogram...	\$5.00	Fr.
	Thread, linen, sewing, knitting, or darning:			
3071	In spools or skeins, including wrappage.....	do .....	3.00	25 Fr.
3072	On reels, per 1,000 meters.....	Per 1,000.....	.80	Fr.
3073	Thread, linen, for laces, marking, or embroidery:			
3073	In spools or skeins, including wrappage.....	Kilogram.....	7.20	Fr.
3074	On reels, per 1,000 meters.....	Per 1,000.....	2.00	Fr.
	Thread, embroidering, knitting, or marking, including wrap-page:			
3075	Woolen or goat's hair.....	Kilogram.....	5.00	Fr.
3076	As the above, with false metal braiding.....	do .....	7.20	Fr.
3077	Wool and silk, with or without false metal braiding.....	do .....	12.00	Fr.
3078	Silk for embroidery, sewing, marking, knitting, or darning..	do .....	.40	25 Fr.
3079	Hemp, jute, or spartan, in skeins, for sacks, gross wt.....	do .....	.60	35
3080	Linen, cotton, hemp, jute, or other vegetable fibers, for sewing sails or baling, etc.....	do .....	1.30	36 25
3081	Special, for harvesters or binding, sample No. 119.....	do .....	.56	35
3096	Tinplate, common, gross wt.....	do .....	.20	20 Fr.
3097	The above painted, gross wt.....	do .....	.24	25
3143	Tailors' chalk, including wrappage.....	do .....	.80	Fr.
	Toys:			
3186	Rubber balls and dolls, with or without parts of other material, for children, including wrappage.....	do .....	4.00	35
	Toys, ordinary, for children, gross wt.:			
3187	Wooden.....	do .....	.60	35
3188	Tin.....	do .....	1.20	35
3189	Lead.....	do .....	.80	35
3265	Tin, manufactured in parts not specified, gross wt.....	do .....	.94	60
3266	As the above, nickel plated, gross wt.....	do .....	1.30	60
3267	As the above, silvered or gilt, gross wt.....	do .....	3.00	35
	Tongues, gross wt.:			
3304	Dried.....	do .....	.56	60
3306	Cooked.....	do .....	1.30	60
3306	In water, brine, vinegar, or sauce.....	do .....	.56	60
3310	Type, printing, gross wt.....	do .....	3.00	Fr.
	Toothpicks:			
3352	Fowl feather, including wrappage.....	do .....	8.00	25
3353	Wooden, including wrappage.....	do .....	.56	25
3354	Other classes.....	Appraiser.....		0
	Tires, iron or steel, including wrappage:			
3389	For locomotives or tenders.....	Kilogram.....	.32	Fr.
3390	For coaches, cars, and carts.....	do .....	.40	25
	Tablecloths:			
3486	Cotton, including paper wrappage.....	do .....	2.80	25
	Linen, or with mixture of vegetable material, including paper wrappage—			
3487	Up to fair quality.....	do .....	4.50	35
3488	Extra quality.....	do .....	8.00	35
	Tape measures, pocket, in ordinary metal or wooden case, up to 2 meters in length:			
3562	Cloth tape.....	Dozen.....	8.00	5
3563	Metal tape.....	do .....	20.00	5
3564	With metal tape over 2 meters in length, for engineers.....	do .....	80.00	Fr.
	Tape measures, for artisans, as follows:			
3565	Cloth tape, over 2 meters in length.....	do .....	32.00	5
3566	Varnished cloth, up to 150 centimeters in length.....	do .....	1.20	5
	Tables:			
	Round or oval shaped, oak or ordinary American walnut, with or without paint, varnish, or wax, with wooden or marble top—			
3578	Without incrustation or carving.....	Each.....	48.00	60
3579	With incrustation or carving.....	do .....	80.00	60
	Round or oval shaped, of mahogany, cedar, common or fine walnut, rosewood, sandalwood, or other similar woods, solid or veneered, with or without varnish or wax—			
3580	Without incrustation or carving.....	do .....	72.00	60
3581	With incrustation or carving.....	do .....	120.00	60
	Carving, of oak or common American walnut, with or without paint, varnish, or wax, with marble or wooden top—			
3582	Without incrustation or carving.....	do .....	40.00	60
3583	With incrustation or carving.....	do .....	64.00	60
	With carving, of mahogany, cedar, jacaranda, rosewood, sandalwood, or other similar, solid or veneered, with or without varnish or wax—			
3584	Without incrustation or carving.....	do .....	64.00	60
3585	With incrustation or carving.....	do .....	120.00	60

<sup>1</sup> The Chilean dollar is valued at 36.5 cents U. S. currency.

*Tariff valuation of Chile, in effect January 1, 1896, etc.—Continued.*

No. of item.	Article.	Unit.	Valuation. <sup>1</sup>	Per cent.
	Tables—Continued.			
	Side, and chiffoniers (of Boule), of oak or ordinary American walnut, with or without paint, varnish, or waxing, with marble or wooden top—			
3586	Without incrustation or carving.....	Each.....	\$40.00	60
3587	With incrustation or carving.....	do.....	64.00	60
	Side, and chiffoniers (of Boule), of mahogany, cedar, jacaranda, common or fine walnut, rosewood, sandalwood, or other similar woods, solid or veneered, with or without paint, varnish, or wax—			
3588	Without incrustation or carving.....	do.....	80.00	60
3589	With incrustation or carving.....	do.....	140.00	60
	Card, of oak or ordinary American walnut, with or without paint, varnish, or wax, with or without leather or cloth—			
3590	Without incrustation or carving.....	do.....	20.00	60
3591	With incrustation or carving.....	do.....	32.00	60
	Card, mahogany, cedar, jacaranda, ordinary or fine walnut, rosewood, sandalwood, or other similar woods, solid or veneered—			
3592	Without incrustation or carving.....	do.....	40.00	60
3593	With incrustation or carving.....	do.....	72.00	60
3594	As the 4 last above items, with combinations: To be valued in its corresponding class with a surcharge of 30 per cent.	Appraiser.....		60
3595	China wood or papier maché, in sets of 4 small tables.	Set.....	24.00	60
	Small, wooden or papier maché, 1 single leg, with 1 drawer—			
3596	Without incrustation or carving.....	Each.....	8.00	60
3597	With incrustation or carving.....	do.....	16.00	60
3598	Dining room, oak or ordinary American walnut, with or without paint, varnish, or wax, without boards. (See Note.)	do.....	40.00	60
3599	Dining room, of mahogany, cedar, jacaranda, ordinary or fine walnut, or other similar woods, solid or veneered, with or without varnish or waxing, without boards.	do.....	80.00	60
	Note.—In determining the value of the 2 last above items, the price will be increased \$3 and \$6, respectively, for each board measuring from 30 to 50 centimeters in width.			
3600	Tables of iron or steel, gross wt.....	Kilogram.....	.56	60
3776	Tinsels or enamel in the plate, very thin, including wrappage ..	do.....	6.40	35
3777	As the above, cut for flowers, including wrappage ..	do.....	12.80	35
3778	As the above, adorned with false stones or other glittering objects.	do.....	20.00	35
	Toothpick cases, glass, crystal, or porcelain: To be valued as glassware, etc., in its corresponding class.			
3841	Timbrels.....	Each.....	6.00	35
	Trousers for men, as follows:			
	Cassimere, cloth, or other similar woolen cloths—			
3843	Ordinary quality.....	Dozen.....	56.00	60
3844	Fair quality.....	do.....	96.00	60
3845	Extra quality.....	do.....	160.00	60
	Cassimere, cloth, or other similar woolen cloths, with cotton mixture—			
3846	Ordinary quality.....	do.....	40.00	60
3847	Fair quality.....	do.....	56.00	60
3848	Extra quality.....	do.....	96.00	60
	Brill or drill (duck), of linen or with other vegetable mixture—			
3849	Ordinary quality.....	do.....	24.00	60
3850	Fair quality.....	do.....	40.00	60
3851	Extra quality.....	do.....	80.00	60
	Brill or drill (duck), or other similar cotton cloth—			
3852	Ordinary or fair quality.....	do.....	20.00	60
3853	Extra quality.....	do.....	48.00	60
	Trousers for children, not over 35 centimeters on the waist, as follows:			
	Cassimere, cloth, or other similar woolen cloths—			
3854	Ordinary quality.....	do.....	40.00	60
3855	Fair quality.....	do.....	64.00	60
3856	Extra quality.....	do.....	96.00	60
	Cassimere, cloth, or similar woolen cloths, with cotton mixture—			
3857	Ordinary quality.....	do.....	24.00	60
3858	Fair quality.....	do.....	36.00	60
3859	Extra quality.....	do.....	60.00	60
	Brill or drill (duck), linen or with other vegetable mixture—			
3860	Ordinary quality.....	Kilogram.....	16.00	60
3861	Fair quality.....	do.....	24.00	60
3862	Extra quality.....	do.....	48.00	60
	Brill, drill (duck), or other cotton cloths—			
3863	Ordinary or fair quality.....	do.....	14.00	60
3864	Extra quality.....	do.....	28.00	60
	Trousers of knitted cotton or with some mixture of other material, except silk, including wrappage:			
3865	Up to fair quality.....	do.....	8.00	60
	Extra quality.....	do.....	12.00	35

<sup>1</sup> The Chilean dollar is valued at 36.5 cents U. S. currency.

## Tariff valuation of Chile, in effect January 1, 1896, etc.—Continued.

No. of item.	Article.	Unit.	Valuation. <sup>1</sup>	Per cent.
3866	Trousers of knitted wool or with some mixture of other material, except silk, including wrappage.			
3867	Up to fair quality.	Kilogram	\$12.00	35
3868	Extra quality.	do	14.00	35
3869	Trousers, of cloth, ordinary, for seamen.	do	1.20	60
	Tablets, gross wt., as follows:			
	Medicinal—			
4068	In small boxes or flasks.	do	3.20	25
4069	To sell by wt.	do	2.00	25
4070	Nonmedicinal	do	1.30	60
4071	Tablets or incense joss stick, including wrappage.	do	2.00	25
	Tubes, tin, zinc, lead, or composition, including wrappage:			
4290	Empty, for toilet water.	do	3.00	35
4291	With toilet water (perfumery)	do	3.00	60
	With paint. (See Paints.)			
4821	Test or graduated glasses of crystal or glass, including wrappage.	do	2.40	35
	Tacks, glaziers' or upholsterers', gross wt.:			
4842	Of iron wire, with or without paint or varnish.	do	.56	25
4843	Brass or copper.	do	1.60	25
	Tacks of metal, for cloth ornament. To be valued as passementerie of metal in its corresponding class.			
4344	Tulle, cotton, plain, white, or painted.	do	3.20	25
4345	Tulle or muslin of worked cotton, white or painted, for curtains or other uses.	do	4.80	25
	Tulle of wool, silk, etc.: To be valued as gauze in its corresponding class.			
	Tallow, animal, gross wt.:			
4582	Strained	do	.36	25
4583	Crude.	do	.30	25
4584	Vegetable.	Appraiser		15
	Tobacco:			
4965	Habana, in leaves or cut.	Kilogram	1.60	Sp.
4966	Any other class.	do	1.60	Sp.
4967	Tobacco pouches or cases, rubber or rubber cloth, including wrappage.	do	8.00	35
	Tobacco pouches or snuff boxes, as follows:			
4968	Cardboard, wood, papier-maché, caoutchouc, rubber, horn, or bone, with or without pearl incrustations, including wrappage.	do	6.00	35
4669	Of ordinary metal, with or without silvering, gilt, or nickel plating, including wrappage.	do	10.00	35
4970	Silver, with or without gilt, net wt.	do	200.00	5
4971	Gold, net wt.	do	1400.00	5
	Tacks:			
4984	Iron or steel, with or without galvanizing or tinning, gross wt.	do	.56	25
4985	Brass, copper, zinc, or composition, with or without point of other inferior material, and iron ones with head covered with leather, gross wt.	do	1.60	35
4986	The preceding nickel plated.	do	2.40	25
4987	The preceding silvered or gilded.	do	3.00	35
4988	Taffeta, for wounds, including wrappage.	do	8.00	35
4989	Taffeta cloth or gutta-percha, including wrappage.	do	8.00	25
	Talc:			
	Venice, whole or in powder, gross wt.			
4992	For soap workers.	do	.12	5
4993	Extra quality.	do	.40	25
4994	Metallic, in very thin leaves of one or more colors, including wrappage.	do	6.40	25
4996	Tamar, Indian, including wrappage.	do	8.00	25
4997	Tamarind, gross wt.	do	.32	25
4998	Thallium, sulphate or tartrate of.	do	72.00	25
	Tannate of—			
4998	Alumina.	do	4.00	25
4999	Ammonia.	do	8.00	5
5000	Bismuth.	do	12.00	25
5001	Lime.	do	8.00	25
5002	Zinc.	do	4.00	25
5003	Iron.	do	6.00	25
5004	Mercury.	do	12.00	25
5005	Lead.	do	4.00	25
5006	Tannin, or tannic acid.	do	4.00	25
5012	Tapioca, gross wt.	do	.32	25
5029	Tarlatan, of white cotton.	do	3.00	25
5080	Tarlatan, painted or dyed.	do	4.80	25
5081	Tartan, woolen.	do	6.00	25
5082	Tartan, woolen, with cotton mixture or of other vegetable fiber.	do	8.20	25
5083	Tartar emetic, or tartrate of potash and antimony.	do	2.00	25
5084	Tartrate acid of potash.	do	1.60	25

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*Tariff valuation of Chile, in effect January 1, 1896, etc.—Continued.*

No. of item.	Article.	Unit.	Valuation. <sup>1</sup>	Per cent.
	<b>Tartrate of—</b>			
5085	Ammonia.....	Kilogram...	\$8.00	5
5086	Ammonia and potash.....	do	4.00	25
5087	Lime.....	do	4.00	25
5088	Iron.....	do	4.00	25
5089	Iron and potash.....	do	2.40	25
5040	Magnesia.....	do	3.20	25
5041	Potash, neutral.....	do	3.00	25
5042	Potash and soda.....	do	1.28	25
5043	Soda.....	do	2.40	25
5044	Thallium.....	do	72.00	25
5046	Tea.....	do	2.00	Sp.
5047	Tea, medicinal.....	do	1.60	25
	<b>Teacups: To be valued as sugar bowls in their corresponding class.</b>			
5048	Tiles, clay or argil, gross wt.....	do	1.06	60
5068	Telephones.....	Each	40.00	Fr.
	<b>Tongs and nippers, iron or steel, gross wt.:</b>			
5069	For artisans.....	Kilogram...	1.80	Fr.
5070	For cutting wire or tubes.....	do	1.30	Fr.
5071	Tenders, locomotive.....	Appraiser		Fr.
5073	Theodolites.....	do		Fr.
5072	Theobromine.....	Kilogram...	72.00	25
5074	Terebene.....	do	4.00	25
5075	Thermometers, clinic.....	Dozen	32.00	Fr.
5076	Thermometers for baths, on wood or ordinary metal.....	do	4.00	25
5077	Thermometers, other kinds.....	Appraiser		
5078	Terpine hydrate.....	Kilogram...	4.00	25
5079	Terpinol.....	do	8.00	25
5080	Tap borers' screw plates, of iron, steel, or wood, gross wt.....	do	4.00	Fr.
5081	Teapots, of wrought iron, with or without tinning or galvanizing, gross wt.....	do	.32	25
5082	The above with crockery or porcelain, gross wt.....	do	.56	25
	<b>Teapots with spirit lamp: To be valued as chafing dishes in corresponding class.</b>			
	<b>Teapots, other kinds: To be valued as sugar bowls in corresponding class.</b>			
5101	Thymol.....	do	16.00	25
	<b>Tinctures:</b>			
5111	Medicinal, not specified, gross wt.....	do	1.60	25
5112	Coloring for liquors, including wrappage.....	do	8.00	25
5113	Thyol, liquid or powder.....	do	16.00	25
5114	Type, printing, gross wt.....	do	3.00	Fr.
	<b>Towels, including wrappage:</b>			
	<b>Cotton—</b>			
5144	Curly texture.....	do	2.80	25
5145	Other kinds.....	do	2.00	25
5146	Linen, all kinds, not embroidered.....	do	6.00	25
5147	The same embroidered.....	do	8.00	25
5148	Linen, with mixture of other vegetable material.....	do	4.80	25
	<b>Towels, kitchen, including wrappage:</b>			
5149	Linen, hemp, jute, with or without mixtures of same material, sample No. 112.....	do	2.20	35
5150	The above, better quality, sample No. 113.....	do	3.20	25
	<b>Tomatoes, preserved, whole. (See Pickles.)</b>			
5154	Tomatoes, sauce, gross wt.....	do	.80	60
5155	Truka, specific, antineuralgic, including wrappage.....	do	32.00	25
5156	Tonic, Jayne's vermifuge, or others, including vessel.....	do	1.60	25
	<b>Tonic, hair. (See Lotions.)</b>			
5157	Topazes.....	Gram	24.00	5
5159	Turntable, iron or steel, for railroads, gross wt.....	Kilogram...	.56	5
5160	Turnsole.....	do	1.20	Fr.
	<b>Traps, gross wt., as follows:</b>			
5193	Guillotine, for rats.....	do	.56	25
5194	Of iron or steel wire, with or without tinning or galvanizing, for rats.....	do	1.20	25
5195	Wood, tin, or zinc, for rats.....	do	1.20	60
5196	Wire net, with or without parts of other material, for flies.....	do	1.60	35
	<b>Turpentine:</b>			
5204	Courda.....	do	3.20	25
5205	Chlo.....	do	24.00	25
5206	Venice, diaphaurus, gross wt.....	do	1.20	25
5207	Ordinary, opaque, gross wt.....	do	.56	25
5208	Spirits of, gross wt.....	do	.32	25
5214	Thrashers, gross wt.....	do	.65	Fr.
5211	Tridacum.....	do	20.00	25
5210	Tricopherous, Barry's (perfumery), including wrappage.....	do	1.60	60
5218	Trimethylamine.....	do	24.00	25

<sup>1</sup> The Chilean dollar is valued at 36.5 cents U. S. currency.

## Tariff valuation of Chile, in effect January 1, 1896, etc.—Continued.

No. of Item.	Article.	Unit.	Valuation. <sup>1</sup>	Per cent.
5225	Tripods, engineers' .....	Appraiser	.....	Fr.
5226	Tripoll .....	Kilogram	80.24	25
5227	Trombones, with or without piston or rotary valves .....	Each	24.00	85
5228	Trumpets (hunting horns) .....	do	8.00	85
5229	Trumpets, with piston or rotary valves .....	do	82.00	85
	Toys (toys), gross wt.:			
5280	Wooden .....	Kilogram	2.40	85
5281	Ordinary metal .....	do	3.00	85
5282	Truffles, gross wt. ....	do	3.00	85
5287	Turbines, gross wt. ....	do	.85	Fr.
	Tableware, as follows:			
5245	Gold .....	do	1400.00	85
5246	Silver .....	do	200.00	85
5247	White metal, nickel, German silver, or other similar metals, including wrappage .....	do	8.00	25
5248	The above silvered or gilt, up to fair quality .....	do	16.00	85
5249	The same, extra quality, and that with monograms, including wrappage .....	do	40.00	85
	Tableware, other kinds: To be valued as sugar bowls in corresponding class.			
5855	Tinder or agarie, for smokers .....	do	2.00	25
	Tinder boxes, with or without tinder, with or without link and stone, including wrappage:			
5858	Of ordinary metal .....	do	4.00	25
5259	The above silvered, gilt, or nickel plated .....	do	8.00	85
	Table ornaments, gross wt.:			
184	Of ordinary glass or crystal .....	do	.80	85
185	Better quality than the above .....	Appraiser	.....	85
	Tiles:			
	Glazed—			
728	Up to 13 millimeters thick .....	Kilogram	.32	60
729	Over 13 millimeters thick .....	do	.14	60
780	Jasper or marble, polished or not .....	do	.12	60
781	Slate .....	do	.06	60
782	Dross .....	do	.04	60
1181	Trestles, canals, receivers, cornices, or moldings of iron, tinned or galvanized, gross wt. ....	do	.24	25
4084	Tacking, leather or sole, for harness, including wrappage .....	do	6.00	85
	Tumblers or drinking cups, of crystal or glass, white or colored, with or without ordinary engraving or gilt, gross wt.:			
1917	Molded glass, sample No. 85 .....	do	.40	25
1918	Cut glass or crystal, or plain, called half crystal, sample No. 86 .....	do	.65	25
1919	Better quality than the above, sample No. 87 .....	do	.94	25
1920	Extra quality .....	do	2.00	85
	Tumblers of Bohemian glass when they come by themselves. (See Glassware.)			
1927	Test tubes, glass or crystal .....	do	2.40	25
1061	Trusses for sick people .....	do	11.00	25
5015	Thapsia plaster, including wrappage .....	do	12.00	25
5103	Tubes, zinc or tin, with or without paint, tinning, or galvanizing, with or without crockery or porcelain enamel, gross wt. ....	do	.94	85
5215	Tryonol .....	do	72.00	25
5216	Trowels, iron or steel, for masons or gardeners, gross wt. ....	do	1.20	Fr.
3480	Tallow, cows', gross wt. ....	do	.80	60
	Undershirts, men's and women's:			
	Knitted cotton—			
1317	Ordinary quality, sample No. 57 .....	Dozen	5.00	85
1318	Fair quality, sample No. 58 .....	do	10.00	85
1319	Better class than the above, sample No. 59 .....	do	16.00	85
1320	Extra quality .....	do	24.00	85
	Knitted cotton, with cotton or woolen frieze—			
1321	Ordinary quality, sample No. 60 .....	do	8.00	85
1322	Fair quality, sample No. 61 .....	do	12.00	85
1323	Extra quality .....	do	20.00	85
	Knitted cotton, called Scotch or Persian linen—			
1324	Up to fair quality, sample No. 62 .....	do	16.00	35
1325	Extra quality .....	do	32.00	35
	Woolen flannel or knitted wool, or with cotton mixture—			
1326	Ordinary quality, sample No. 63 .....	do	16.00	60
1327	Fair quality, sample No. 64 .....	do	24.00	35
1328	Better quality than the above, sample No. 65 .....	do	40.00	35
1329	Extra quality .....	do	65.00	35
1380	Silk .....	Kilogram	72.00	60
1381	Silk with other mixture .....	do	40.00	60
	Umbrellas—			
4010	Of cotton cloth .....	Dozen	16.00	25
4011	Of woolen cloth or with mixture of other material except silk .....	do	24.00	25

<sup>1</sup> The Chilean dollar is valued at 36.5 cents U. S. currency.

*Tariff valuation of Chile, in effect January 1, 1896, etc.—Continued.*

No. of item.	Article.	Unit.	Valuation. <sup>1</sup>	Per cent.
	<b>Umbrellas—Continued.</b>			
	Of silk, or with mixture of other material—			
4012	Ordinary quality.....	Each	\$4.80	35
4013	Fair quality.....	do	7.20	35
4014	Extra quality.....	do	10.00	35
4015	Of silk or mixture of other material with tortoise shell, pearl, or ivory handle.....	do	20.00	35
4016	Umbrella stands.....	Appraiser		60
5239	Urea, pure.....	Kilogram	32.00	25
5240	Uretan.....	do	25.00	25
	<b>Uppers for boots, including wrappage:</b>			
894	Calfskin.....	do	9.40	35
895	Horse or cow skin, japanned or not.....	do	12.00	35
5153	Unbleached calico, crude cotton, plain or twilled.....	do	1.20	25
	<b>Uppers and half uppers for boots or shoes, including wrappage:</b>			
1395	Crap leather.....	do	10.00	35
1396	Horse or cow skin, japanned or not.....	do	12.00	35
1397	Shagreen or morocco.....	do	16.00	35
3303	Vegetables, dry, not specified.....	do	.80	25
4577	Vises, iron or wood, for artisans, gross wt.....	do	.56	Fr.
794	Varnish, ordinary, for vessels, gross wt.....	do	.32	25
795	Varnish, copal, and that for carriages, furniture, or other uses, in bottles or tins, gross wt.....	do	1.30	25
796	Varnish, in small flasks, for carriages, furniture, or other uses, including vessel.....	do	3.20	25
797	Varnish called amber, for photographs, including vessel.....	do	4.00	25
798	Varnish, for varnishing interior of barrels, gross wt.....	do	1.00	25
809	Vises, iron or steel, for artisans, gross wt.....	do	.56	Fr.
875	Vermilion:			
	Ordinary, gross wt.....	do	1.00	25
876	In packages, including wrappage.....	do	5.00	25
1492	Verdigris, or acetate of copper.....	do	1.30	25
1698	Venetian blinds lattice, iron, steel, or tin, for windows, gross wt.....	do	.94	35
	<b>Vests, for men, as follows:</b>			
2177	Cassimere cloth, or other woolen cloth—			
	Ordinary quality.....	Dosen	40.00	60
2178	Fair quality.....	do	64.00	60
2179	Extra quality.....	do	128.00	60
2180	Cassimere cloth, or other similar woolen cloths, with cotton mixture—			
	Ordinary quality.....	do	24.00	60
2181	Fair quality.....	do	40.00	60
2182	Extra quality.....	do	80.00	60
	<b>Linen, brill or drill, or with mixture of other vegetable fiber—</b>			
2183	Ordinary quality.....	do	24.00	60
2184	Fair quality.....	do	40.00	60
2185	Extra quality.....	do	80.00	60
	<b>Brill, drill, or other cotton cloths—</b>			
2186	Ordinary or fair quality.....	do	24.00	60
2187	Extra quality.....	do	48.00	60
	<b>Cotton or woolen alpaca—</b>			
2188	Ordinary quality.....	do	20.00	60
2189	Fair quality.....	do	32.00	60
2190	Extra quality.....	do	48.00	60
	<b>Silk, or with mixture of other material—</b>			
2191	Ordinary quality.....	do	64.00	60
2192	Fair quality.....	do	96.00	60
2193	Extra quality.....	do	160.00	60
	<b>Knitted, woolen, or with mixture of other material, except silk—</b>			
2194	Ordinary quality—sample No. 92.....	Kilogram	3.00	35
2195	Fair quality, sample No. 93.....	do	5.00	35
2196	Extra quality, with or without silk sleeves, or with mixture—	do	9.00	35
2197	Knitted cotton, or with slight mixture of wool.....	do	3.00	35
	<b>Vests for boys, as follows:</b>			
	Cassimere cloth, or other similar woolen cloths—			
2198	Ordinary quality.....	Dosen	24.00	60
2199	Fair quality.....	do	40.00	60
2200	Extra quality.....	do	64.00	60
	Cassimere cloth, or other similar cloths, of wool mixed with cotton—			
2201	Ordinary quality.....	do	16.00	60
2202	Fair quality.....	do	24.00	60
2203	Extra quality.....	do	48.00	60
	<b>Of linen, brill or drill, or with mixture of other vegetable material—</b>			
2204	Ordinary quality.....	do	20.00	60
2205	Fair quality.....	do	32.00	60
2206	Extra quality.....	do	64.00	60

<sup>1</sup> The Chilean dollar is valued at 36.5 cents U.S. currency.

## Tariff valuation of Chile, in effect January 1, 1896, etc.—Continued.

No. of item.	Article.	Unit.	Valuation. <sup>1</sup>	Per cent.
	Vests for boys, as follows—Continued.			
	Of brill, drill, or other cotton cloth—			
2207	Ordinary or fair quality .....	Dozen	\$20.00	60
2208	Extra quality .....	do	40.00	60
	Alpaca, woolen or cotton—			
2209	Ordinary quality .....	do	14.00	60
2210	Fair quality .....	do	20.00	60
2211	Extra quality .....	do	40.00	60
	Silk, or with mixture of other material—			
2212	Ordinary quality .....	do	48.00	60
2213	Fair quality .....	do	64.00	60
2214	Extra quality .....	do	128.00	60
	Knitted wool, or with mixture, except silk—			
2215	Ordinary quality, sample No. 94 .....	Kilogram	8.00	35
2216	Fair quality, sample No. 96 .....	do	5.00	35
2217	Extra quality, with or without silk sleeves or with mixture.	do	9.00	35
2218	Vests of knitted cotton or with slight woolen mixture .....	do	8.00	35
2222	Veneer, wooden, for furniture, gross wt .....	do	1.00	5
	Vermicelli, gross wt .....	do	.40	60
3118	Vegetables, dry, gross wt .....	do	.60	25
	Valises. (See Trunks.)			
5244	Vanilla, including vessel .....	do	20.00	15
	Valerianate of—			
5250	Ammonia, crystallized .....	do	20.00	5
5251	Ammonia, liquid .....	do	8.00	5
5252	Bismuth .....	do	24.00	25
5253	Caffeine .....	do	32.00	25
5254	Zinc .....	do	12.00	25
5255	Iron .....	do	12.00	25
5256	Magnesia .....	do	24.00	25
5257	Potash .....	do	24.00	25
5258	Soda .....	do	24.00	25
5259	Valvoline (machine oil), gross wt .....	do	.82	Sp.
	Valves for machines or piping: To be valued as parts for machines in its corresponding class.			
5265	Vaseline, including vessel .....	do	1.20	25
5266	Vaseline, or vaseline cream, for the face, including wrappage .....	do	2.00	25
5282	Velocipedes .....	Appraiser		60
	Vell, nun's: To be valued as candia in its corresponding class.			
	Vells:			
5283	Gauze, knitted or tulle, of silk or with mixture, plain or open worked.	Kilogram	80.00	35
5284	The above, worked or embroidered altelar. ....	do	100.00	35
5285	The above, hand embroidered .....	do	160.00	35
5286	Blond or lace, of silk up to fair quality .....	do	300.00	35
5287	The above, extra quality .....	Appraiser		35
5288	Silk, with mixture of other material, up to fair quality .....	Kilogram	160.00	35
5289	The above, extra quality .....	do	240.00	35
5290	Veloutine, for the face, including wrappage .....	do	2.80	60
5296	Veratrine .....	do	72.00	25
5297	Vermifuge, Jayne's or other, including wrappage .....	do	1.60	25
5298	Vermouth (white wine), in bottles containing as much as 1 liter.	Dozen	20.00	Sp.
5299	Vermouth, in larger vessel .....	Liter	2.00	Sp.
5331	Vinegar, common, extract, including wrappage .....	Kilogram	.80	60
	Vinegar, common, gross wt.:			
5332	In glass vessel .....	do	.16	60
5333	In other vessel .....	do	.14	60
5334	Vinegar called rose, including wrappage .....	do	1.00	25
5335	Vinegar, toilet (perfumery), including wrappage .....	do	1.80	60
	Violins, with or without bows or cases:			
5341	Ordinary quality .....	Each	6.00	35
5342	Fair quality .....	do	12.00	35
5343	Extra quality .....	do	32.00	35
5344	Violoncellos .....	do	32.00	35
	Visors, including wrappage, as follows:			
5345	Oilecloth, with or without cardboard or sheepskin, and the ones of cardboard japanned or varnished.	Kilogram	8.20	60
5346	Leather, with or without cardboard or sheepskin, with or without japanning or varnish.	do	6.00	35
5347	Bone, caoutchouc, rubber, or composition .....	do	5.20	25
5348	Tortoise shell .....	do	80.00	35
	Window shades, cotton or other vegetable material, including wrappage:			
5197	Up to fair quality, without wooden bar .....	do	6.00	35
5198	As the above, with wooden bar .....	do	3.00	35
5199	Extra quality, without wooden bar .....	do	12.00	35
5200	As the above, with wooden bar .....	do	6.00	35
1971	Wreaths, orange flower, with or without bouquets, bracelets, etc., of same material, for brides.	do	20.00	35

<sup>1</sup> The Chilean dollar is valued at 36.5 cents U. S. currency

*Tariff valuation of Chile, in effect January 1, 1896, etc.—Continued.*

No. of Item.	Article.	Unit.	Valuation. <sup>1</sup>	Per cent.
8264	Water-tank ballast, with or without pumps and accessories, for ships.	Appraiser .....		Fr.
8414	Wood, cabinet, unwrought, except cedar, per cubic decimeter....	Decimeter ..	\$0.06	Fr.
8415	Wood, cedar, unwrought, per cubic decimeter.....	.....do.....	.06	Fr.
	Wood for building, in boards, planks, beams, or other similar pieces, on the basis of 25 millimeters thick, per square meter.			
	Water:			
206	Mineral, natural, or artificial, as apollinaris, seltzer, victoria, vichy, and soda, lemonade, ginger ale, or other similar, in bottles or flasks, gross wt.	Kilogram....	20	25
207	Orange blossom, rose, linewood or medicinal leaves on copper, crockery, tin, or glass, including vessel.	.....do.....	80	25
208	Pitch or eleatine, including wrappage.....	.....do.....	.80	25
209	"Carmelitas," including wrappage.....	.....do.....	1.60	25
210	In clay vessels.....	.....do.....	.82	25
211	In other vessels.....	.....do.....	.64	25
212	Chable spring, including vessel.....	.....do.....	1.60	25
213	Florida, Celestial, Divine, Duchess, Kananga, or other similar, in bottles or flasks of their kind (perfumery), including wrappage.	.....do.....	.80	60
	Water, cologne, toilet, amber, lavender, or other similar:			
214	In common flasks or bottles of their kind, including wrappage.	.....do.....	3.00	60
	In other vessels.....	.....do.....	4.00	60
215	Water for cleaning metals, including vessel.....	.....do.....	2.00	60
	Wire, including wrappage, as follows:			
243	Lead.....	.....do.....	.56	Fr.
244	White metal or nickel.....	.....do.....	3.00	Fr.
245	For transmitting electric currents, copper or composition, insulated.	.....do.....	3.00	Fr.
246	For the same, covered, of all kinds.....	.....do.....	2.00	Fr.
247	For seamstress or florist, of iron or steel, covered with cotton or paper.	.....do.....	3.00	Fr.
248	The above, covered with silk or with mixture.....	.....do.....	6.60	Fr.
249	For musical instruments, of iron, steel, copper, or brass.....	.....do.....	3.00	Fr.
250	On wooden or wire reels, for bookbinders or other uses, of iron or steel.	.....do.....	.80	Fr.
251	The above, brass or copper.....	.....do.....	2.00	Fr.
	Wire, gross wt., as follows:			
252	Of brass or copper.....	.....do.....	1.00	Fr.
253	Barbed, for fences.....	.....do.....	.20	Fr.
254	For bottle stoppers, of iron or steel, of all kinds.....	.....do.....	.65	Fr.
	Of iron or steel, with or without galvanizing, tinning, or paint—			
255	Up to No. 14.....	.....do.....	.16	Fr.
256	Up to No. 20.....	.....do.....	.82	Fr.
257	Over No. 20.....	.....do.....	.40	Fr.
259	White lead or carbonate of lead, not purified, gross wt.	.....do.....	.40	25
	Wrappers or dressing gowns, for men, women, or children, with or without trimming, as follows:			
	Of cotton cloth—			
823	Without linen, woolen, or silk trimmings, without lace or blonds or feathers, ordinary or fair quality.	.....do.....	6.00	60
824	With linen or woolen trimmings, or with mixture of other materials, except silk, ordinary or fair quality.	.....do.....	12.00	60
825	With silk trimmings, or with mixture of other material, ordinary or fair quality.	.....do.....	16.00	60
826	Of extra fine quality and with embroidery, feathers, laces, or blonds of silk or fine linen.	Appraiser.....		60
	Cotton cloth with woolen mixture or wool with cotton mixture.			
827	Without silk trimmings or with mixture, ordinary or fair quality.	Kilogram....	12.00	60
828	With silk trimmings or with mixture, ordinary or fair quality.	.....do.....	20.00	60
829	Extra quality and with embroidery, feathers, laces, or blonds of silk or fine linen.	Appraiser.....		60
	Woolen.			
830	Without silk trimmings or with mixture, ordinary or fair quality.	Kilogram....	16.00	60
831	With silk trimmings or mixture of other material, ordinary or fair quality.	.....do.....	24.00	60
832	Extra quality and with embroidery, feathers, laces, or blonds of silk or fine linen.	Appraiser.....		60
	Of linen cloth as drill, duck, or other similar cloths—			
833	Without silk trimmings or mixture, ordinary or fair quality.	Kilogram....	8.00	60
834	With silk trimmings or with mixture of other material, ordinary or fair quality.	.....do.....	16.00	60
835	Extra quality and with embroidery, feathers, laces, or blonds of silk or fine linen.	Appraiser.....		60

<sup>1</sup> The Chilean dollar is valued at 36.5 cents U. S. currency.

## Tariff valuation of Chile, in effect January 1, 1896, etc.—Continued.

No. of item.	Article.	Unit.	Valuation. <sup>1</sup>	Per cent.
	Wrappers or dressing gowns, for men, women, or children, with or without trimmings, as follows—Continued.			
886	Linen cloth, as bretagne's or other similar	Appraiser		60
	Of cloth, silk, velvet, or plush, with mixture of other material: cotton cloth and silk or woolen cloth and silk—			
	Without embroidery, laces, or blonds of silk or fine linen—			
887	Ordinary or fair quality	Kilogram	\$82.60	60
888	Extra quality	do	56.00	60
889	With embroidery, feathers, laces, or blonds of silk or fine linen	Appraiser		60
	Cloth, silk, velvet, plush—			
	Without embroidery, feathers, laces, or blonds of silk or fine linen—			
840	Ordinary or fair quality	Kilogram	60.00	60
841	Extra quality	do	100.00	60
842	With embroidery, feathers, laces, or blonds of silk or fine linen	Appraiser		60
911	White, silver, in powder, ordinary, gross wt.	Kilogram	.40	25
912	White, silver or zinc, in cones	do	1.80	25
	Writing cases or wallets, including wrappage:			
	Leather, or oilcloth with or without leather—			
1526	Up to fair quality	do	3.00	35
1527	Extra quality	do	6.60	25
1528	Blotting paper, with or without cardboard	do	1.80	25
	Wax, gross wt., as follows:			
1615	Animal, with or without mixture	do	2.00	25
1616	Vegetable or mineral	do	.80	5
1623	Shoemakers', including wrappage	do	1.00	25
	Wreaths, crosses, and other ornaments for funerals, including wrappage:			
1967	With bugle trimmings, beads, mock pearls, etc., of glass, crystal, or metal, strung on wire	do	2.00	60
1968	With porcelain flowers or other glass or crystal ornaments, and those of ordinary metal enameled with porcelain flowers	do	3.00	60
1969	Of everlasting flowers, with body of straw or other similar material	do	1.00	60
1970	Of artificial flowers	do	8.00	60
1971	Wreaths, of orange blossoms, with or without branches, bracelets, or other ornaments of same material, for marriages.	do	20.00	35
	Waists, with or without whalebone or steels, for children:			
	Of linen or cotton cloth—			
1972	Up to fair quality	Dozen	12.00	60
1973	Extra quality	do	20.00	60
1974	Of silk or with mixture of other material	Appraiser		60
2015	Workbox or basket, ladies'	do		60
2635	Wire strings for musical instruments, including wrappage	Kilogram	16.00	35
	Wardrobes of oak or common American walnut, as follows:			
	Without incrustation or carving—			
2974	With 1 door, without mirror	Each	60.00	60
2975	With double doors	do	80.00	60
2976	With 1 door, with mirror	do	130.00	60
2977	With double doors, with mirror	do	200.00	60
	With incrustations or carvings—			
2978	With single door, without mirror	do	112.00	60
2979	With double door	do	144.00	60
2980	With single door, with mirror	do	200.00	60
2981	With double doors, with mirror	do	320.00	60
	Wardrobes of mahogany, cedar, common or fine walnut, rosewood, sandalwood, or other similar woods, solid or veneered, as follows:			
	Without incrustations or carvings—			
2982	With single door, without mirror	do	96.00	60
2983	With double door	do	150.00	60
2984	With single door, with mirror	do	190.00	60
2985	With double door, with mirror	do	320.00	60
	With incrustations or carvings—			
2986	With single door, without mirror	do	130.00	60
2987	With double door	do	200.00	60
2988	With single door, with mirror	do	240.00	60
2989	With double door, with mirror	do	400.00	60
2990	With more than 2 doors or other classes	Appraiser		60
3119	Wafers for medicines, including wrappage	Kilogram	6.00	25
2883	Washers of iron or steel, with or without tinning or galvanizing, gross wt.	do	.82	25
	Whalebone, weight, including wrappage, as follows:			
779	In bulk	do	1.80	25
780	Manufactured or polished	do	24.00	25
781	As the above, with small pulleys, with or without covering, for corsets.	do	14.00	25

<sup>1</sup> The Chilean dollar is valued at 36.5 cents U. S. currency.

*Tariff valuation of Chile, in effect January 1, 1896, etc.—Continued.*

No. of Item.	Article.	Unit.	Valuation. <sup>1</sup>	Per cent.
2396	Wood raspe .....	Appraiser .....		60
	Wool, gross wt., as follows:			
	Sheeps'—			
3238	Unwashed .....	Kilogram .....	\$0.40	25
3239	Washed .....	do .....	.80	25
3240	Vicuña or guanaco .....	do .....	1.60	25
3241	Vegetable, celba .....	do .....	.40	25
	Whips:			
	Short, for horseback riding—			
3268	Ordinary quality .....	Dozen .....	8.00	35
3269	Fair quality .....	do .....	16.00	35
3270	Extra quality .....	Appraiser .....		35
	Long, for driving—			
3271	Ordinary quality .....	Dozen .....	24.00	35
3272	Fair quality .....	do .....	48.00	35
3273	Extra quality .....	Appraiser .....		35
	Washstands of oak or common American walnut, with wooden or marble top, bureau shaped, as follows:			
	Without incrustation or carving—			
3283	Without mirror .....	Each .....	64.00	60
3284	With mirror .....	do .....	100.00	60
	With incrustation or carving—			
3285	Without mirror .....	do .....	130.00	60
3286	With mirror .....	do .....	200.00	60
	Usual shape, without incrustation or carving—			
3287	Without mirror .....	do .....	40.00	60
3288	With mirror .....	do .....	56.00	60
	Usual shape, with incrustations or carvings—			
3289	Without mirror .....	do .....	72.00	60
3290	With mirror .....	do .....	88.00	60
	Washstands of mahogany, cedar, common or fine walnut, rose-wood, sandalwood, or other similar woods, solid or veneered, with wooden or marble top, bureau shaped, as follows:			
	Without incrustations or carvings—			
3291	Without mirror .....	do .....	100.00	60
3292	With mirror .....	do .....	160.00	60
	With incrustations or carvings—			
3293	Without mirror .....	do .....	200.00	60
3294	With mirror .....	do .....	320.00	60
	Washstands of usual shape:			
	Without incrustations or carvings—			
3295	Without mirror .....	do .....	64.00	60
3296	With mirror .....	do .....	80.00	60
	With incrustations or carvings—			
3297	Without mirror .....	do .....	100.00	60
3298	With mirror .....	do .....	112.00	60
3299	Washstands, zinc or tin, with or without utensils of the same material, of porcelain, crockery, or glass, with or without paint, enamel, varnish, or bronzing, gross wt.	Kilogram .....	.94	60
3300	The above of iron or steel, gross wt.	do .....	.56	60
3308	Wood, fire .....	Appraiser .....		Fr.
	Wafers, including wrappage:			
3744	Flour, for sticking envelopes .....	Kilogram .....	2.40	25
3745	Gum, for sticking envelopes .....	do .....	12.00	25
3746	For medicines .....	do .....	6.00	25
	Wicks, cotton:			
3823	Unbraided .....	do .....	1.00	5
3824	Braided .....	do .....	1.60	5
3830	Washbasins of rubber, caoutchouc, or gutta-percha .....	do .....	8.00	25
	Washbasins, other kinds: To be valued as sugar bowls in their corresponding class.			
3837	Wood dye, in natural state, splinters, or sawdust, gross wt.	do .....	.16	Fr.
3838	For clarifying beer, gross wt.	do .....	.24	25
4092	Wigs, including wrappage .....	do .....	72.00	60
	Weights for balances or scales, gross wt.:			
4127	Of iron or steel .....	do .....	.32	25
4128	Of brass or copper .....	do .....	2.00	25
4129	Of brass or copper, placed in wooden apparatus, including wrappage.	do .....	2.40	25
	Whistles, including wrappage:			
4214	Bone .....	do .....	6.60	35
4215	Ivory .....	do .....	56.00	35
4216	Ordinary metal .....	do .....	4.00	35
4217	The above nickel plated or silvered .....	do .....	8.00	35
4218	Rubber, with tube of same material, covered or not, for carriages.	do .....	12.00	35
4412	Water pots, zinc or tin, with or without tinning, galvanizing, or painting, with or without crockery or porcelain enamel, gross wt.	do .....	.94	60

<sup>1</sup> The Chilean dollar is valued at 36.5 cents U. S. currency.

## Tariff valuation of Chile, in effect January 1, 1896, etc.—Continued.

No. of item.	Article.	Unit.	Valuation. <sup>1</sup>	Per cent.
	Watches, gold or metal, gold plated, per millimeter in diameter measured on inside of case:			
	Open face—			
4421	Up to 40 millimeters.....	Each .....	\$32.00	15
4422	Over 40 millimeters.....	.....do .....	40.00	15
	Double case—			
4423	Up to 40 millimeters.....	.....do .....	40.00	15
4424	Over 40 millimeters.....	.....do .....	60.00	15
4425	As the two above items with calendars, precious stones, or pearls, those with monograms and chronometers and those with bells, open face or double case.	Appraiser.....		15
	Silver, with or without gold plating:			
4426	Up to fair quality .....	Each .....	9.00	15
4427	Extra quality .....	.....do .....	16.00	15
4428	Copper, with or without gilt or silvering .....	.....do .....	6.00	15
4429	The above, nickel plated .....	.....do .....	4.00	15
4430	Nickel, or other ordinary metal, not specified.....	.....do .....	3.00	15
4431	The above, gilt or silvered.....	.....do .....	5.00	15
	Wheels, gross wt., as follows:			
4501	For carriages.....	Kilogram.....	.40	60
4502	For cars or carts .....	.....do .....	.40	60
	Wheels of iron or steel, with or without axles or screw nuts, gross wt.:			Fr
4508	For wheelbarrows or small mills .....	.....do .....	.40	25
4504	For railroads.....	.....do .....	.40	Fr.
	Wheels or rollers for furniture, bedsteads, or other uses, gross wt.:			Fr.
4505	Of iron or steel .....	.....do .....	.56	25
4506	Of brass or copper, with or without parts of other ordinary metal.	.....do .....	1.60	25
4507	Of wood, horn, bone, crockery, or glass, with parts of iron or brass.	.....do .....	1.60	25
5212	Wheat, gross wt.....	.....do .....	.08	Fr.
	Windows, gross wt., as follows:			
5294	Of whitewood.....	.....do .....	.40	60
5296	Cabinet wood .....	.....do .....	.94	60
	Wines, as follows:			
	White—			
5836	In common bottles.....	Dozen .....	20.00	Sp.
5837	In other vessels.....	Liter .....	2.00	Sp.
	Red—			
5838	In common bottles, up to class No. 189 .....	Dozen .....	20.00	Sp.
5839	In other vessels.....	Liter .....	1.20	Sp.
5840	Medicinal, not specified, gross wt .....	Kilogram .....	1.60	Sp.
	Whisky:			
5858	In common bottles (brandy) .....	Dozen .....	20.00	Sp.
5854	In other vessels.....	Liter .....	2.00	Sp.
2721	Wreckage, shipwrecked vessels .....	Appraiser .....		Fr.
	Wicks:			
3519	Cotton, for lamps, spirit lamps, etc., including wrappage....	Kilogram.....	2.00	25
3520	Cotton, for burners, including wrappage .....	.....do .....	2.40	25
3521	Cotton with sulphur, for sulphuring, gross wt.....	.....do .....	.40	25
3522	Wax, for lighting, including wrappage .....	.....do .....	2.00	25
3523	Wicks or fuses for mines, gross wt.....	.....do .....	.70	Fr.
4578	Worms, for firearms, including wrappage.....	.....do .....	1.60	35
	Wood:			
3416	Pine, not planed.....	Meter.....	.60	25
3417	Planed or tongued and grooved.....	.....do .....	.80	60
3418	Ordinary, poplar, ash, oak, etc., not planed .....	.....do .....	1.00	35
3419	Planed or tongued and grooved .....	.....do .....	1.20	60
3420	Wood or Guayaquil cane, split or whole.....	Per 100.....	112.00	35
2833	Yarn, hemp or jute, gross wt .....	Kilogram.....	.32	Fr.
3312	Yeast, gross wt.....	.....do .....	.30	5
1668	Zinc in bars.....	.....do .....	.24	Fr.
1669	Zinc in plates or leaves, gross wt .....	.....do .....	.32	25
	Zinc, manufactured, gross wt.:			Fr.
1670	Gutters, receptacles, or conduits for buildings .....	.....do .....	.48	35
1671	In cornices, moldings, or other ornaments for buildings .....	.....do .....	.80	35
1672	In parts, not specified.....	.....do .....	.94	35
1678	Zinc cyanide.....	.....do .....	12.00	25
1674	Zinc, granulated.....	.....do .....	1.00	25
1675	Zinc, pure, distilled .....	.....do .....	14.00	25
1676	Zinc hemol .....	.....do .....	16.00	25
	Zithers:			
1708	Up to fair quality .....	Each .....	20.00	35
1709	Extra quality .....	Appraiser .....		35
	Zephyr. (See Gingham.)			

<sup>1</sup> The Chilean dollar is valued at 36.5 cents U. S. currency.



# TARIFF OF NICARAGUA.

The new tariff of Nicaragua, issued November 25, 1899, and translated by Consul Sorsby, of San Juan del Norte, was received by the Department after the volume containing the tariffs of America was in print. It is given below.

## TARIFF OF CUSTOMS DUES.

The President of the Republic, in view of the work executed by the various special commissioners nominated for the regulation of the tariff of duties of importation that shall be applicable to the custom-houses of the Republic, and having found it in conformity with the aims of the Government, in use of his faculties, decrees:

ARTICLE 1. The duties of importation of merchandise through the custom-houses of the Republic shall be collected per kilogram weight, as follows:

### IMPORTATION.

No.		Customs valuation per kilogram.
<b>FIRST SECTION.—ANIMAL MATTER.</b>		
<b>I.—LIVE ANIMALS.</b>		
1	Live animals, not specified .....	Free. <sup>1</sup>
2	Horses, stallions or geldings, and mares .....	Free.
3	Hogs and pigs .....	Free.
4	Cattle vaccine .....	Free.
5	Cattle of any other class .....	Free.
<b>II.—CATTLE SPOILS.</b>		
<b>1. Foodstuffs.</b>		
6	Fresh beef or pork and bird kind .....	0.10
7	Beefs, salted, smoked, or pickled .....	.15
8	Fish, fresh or frozen .....	Free.
9	Fish and shellfish, dried, salted, smoked, or compressed .....	.20
<b>2. Industrial products.</b>		
10	Dedicated animals for museums .....	Free.
11	Whalebone in bulk .....	1.50
12	Wool, sheep, etc .....	.04
13	Human hair, manufactured or not manufactured .....	4.00
14	Tortoise shell, not manufactured .....	3.00
15	Bristles or hair thread .....	.15
16	Cochineal .....	.15
17	Shells and shellfish of all kinds .....	2.00
18	Horsehair, bristles, and cows' hair .....	.05
19	Hides and skins in bulk, fresh or dried .....	.20
20	Horns in bulk .....	.10
21	Spermaceti, pure or mixed .....	.12
22	Suets, animal, not specified .....	.05
23	Bone in bulk .....	.10
24	Wool in bulk, raw or dyed, in skeins or carded .....	.50
25	Ivory nuts in bulk .....	3.00
26	Mother-of-pearl in bulk .....	3.00
27	Hair, goats' or camels' .....	.15
28	Beavers' hair .....	3.00

<sup>1</sup> The value of the Central American peso fluctuates. On July 1, 1900, it was valued by the U. S. Treasury at 43.8 cents.

*Tariff of customs dues—Continued.*

## IMPORTATION—Continued.

No.		Customs valuation per kilogram.
<b>FIRST SECTION.—ANIMAL MATTER—Continued.</b>		
<b>II.—CATTLE SPOILS—Continued.</b>		
<b>2. Industrial products—Continued.</b>		
		<i>Peasos.</i>
29	Hair, Vigogne, rabbits', rats', and other similar .....	3. 00
30	Pearls, unmounted .....	30. 00
31	Skins of all kinds, raw .....	.20
32	Feathers for trimming .....	4. 00
33	Feathers or down for pillows .....	.80
34	Suet or tallow and other greases, natural .....	.05
35	Whalebone strips .....	2. 00
<b>3. Medicinal.</b>		
36	Musk, in bulk .....	1. 00
37	Cantharis (Spanish fly) .....	2. 00
38	Beaver oil .....	10. 00
<b>III.—ANIMAL PRODUCTS.</b>		
<b>1. Foodstuffs.</b>		
39	Sausages, hams, etc. ....	.80
40	Meats of all kinds, preserved in tins .....	.80
41	Extract of beef .....	1. 00
42	Eggs, fresh .....	Free.
43	Hams, bacon, and mortadella .....	.80
44	Condensed milk .....	.80
45	Milk, fresh .....	Free.
46	Lard, hog .....	.25
47	Suet (beef fat) .....	.20
48	Butter .....	.40
49	Shell fish, cockles, etc., of all kinds, preserved in oil, vinegar, etc. ....	.80
50	Honey, bees .....	.80
51	Fish of all kinds, preserved in oil, vinegar, etc., not specified .....	.80
52	Cheese of all kinds .....	.40
53	Sausages, black pudding, and similar articles .....	.80
54	Sardines of all kinds .....	.25
<b>2. Industrial.</b>		
55	Fish oil .....	.15
56	Albumen of eggs and of blood .....	.80
57	Coal, animal .....	Free.
	Wax: .....	
58	Yellow or black, in bulk .....	.20
59	Bees, pure or mixed, in cakes .....	.40
60	Shellac, strong, pure .....	.20
61	Coral in bulk .....	8. 00
62	Rennet for milk .....	.50
63	Sponges, fine or coarse .....	5. 00
64	Stearin, crude .....	.10
65	Stearin, manufactured into candles .....	.15
66	Stearin, manufactured into different articles .....	.25
67	Glycerin .....	.40
68	Dung or excrement .....	Free.
69	Glue, fish .....	.20
70	Silk, crude or in skeins, of all kinds .....	1. 00
<b>3. Medicinal.</b>		
71	Cod-liver oil, pure or prepared .....	.15
72	Bacteriological culture .....	Free.
73	Vaccine matter or serum .....	Free.
<b>IV.—MANUFACTURES OF ART AND OTHERWISE.</b>		
<b>1. Saddlery, etc.</b>		
74	Pack saddles and riding saddles .....	1. 00
75	Saddlebags of leather and all kinds .....	1. 00
76	Harnesses for carriages, and shafts, of all kinds .....	.50
77	Harnesses, for carts .....	.80
78	Hides or skins, manufactured, not specified .....	1. 50
79	Sheepskin, dressed, chamols and morocco leather .....	.40
80	Leather belts, for machinery alone .....	.50
81	Belts made of hair, for machinery .....	.10
82	Belts of all classes, for machinery .....	Free.
83	Calfskins, patent leather, kid, and other skins, dressed, not specified .....	.60

## Tariff of customs dues—Continued.

## IMPORTATION—Continued.

No.		Customs valuation per kilogram.
<b>FIRST SECTION.—ANIMAL MATTER—Continued.</b>		
<b>IV.—MANUFACTURES OF ART AND OTHERWISE—Continued.</b>		
<b>1. Saddlery, etc.—Continued.</b>		
		<i>Pesos.</i>
84	Headstalls, reins, martingales, cruppers, collars, straps, and other similar articles . . .	1.20
85	Gloves, of all kinds of skins . . .	6.00
86	Gloves, breastplates, and leg shields, for fencing and games . . .	1.50
87	Buckles and rings, covered with leather . . .	.50
88	Saddles, pistol holders . . .	1.00
89	Pigskins and its imitations . . .	1.00
90	Skins with hair or feathers, cured or tanned . . .	2.50
91	Leather strips of all classes, for hats . . .	1.00
92	Sole leather and tanned cowhide . . .	.60
<b>2. Shoes.</b>		
93	Turkish slippers and slippers of leather or any other material, not containing silk or metal . . .	2.00
94	Turkish slippers and slippers of leather or other material, adorned and trimmed with silk or metal . . .	3.00
95	Boots, working, for men . . .	1.50
96	Boots and shoes, fine, for boys and girls . . .	2.00
97	Boots and shoes, fine, for ladies . . .	3.00
98	Boots and shoes of all classes not specified, including leggings and overshoes for men and boys . . .	2.00
99	Boots and shoes of all classes, including leggings and overshoes for ladies . . .	3.00
100	Leather shoe uppers . . .	1.20
101	Shoe uppers of any other material . . .	2.00
102	Brogans for workmen . . .	1.00
<b>3. Miscellaneous.</b>		
103	Fans, cotton, with bone, horn, mother-of-pearl, or ivory framework . . .	2.00
104	Shawls trimmed with feathers . . .	10.00
105	Capes of skins . . .	8.00
106	Sets of jewelry or other ornaments, of ivory, tortoise shell, or mother-of-pearl . . .	5.00
107	Sets of jewelry or other ornaments, of bone or horn . . .	2.00
108	Bone crochet needles . . .	1.00
109	Whalebone, manufactured, not specified . . .	1.50
110	Tortoise shell, manufactured, not specified . . .	5.00
111	Horn, manufactured, not specified . . .	1.00
112	Bone, manufactured, not specified . . .	1.00
113	Ivory, manufactured, not specified . . .	5.00
114	Human hair, worked . . .	4.00
115	Stationery articles of horn and bone . . .	.60
116	Stationery articles not of horn or bone . . .	1.20
117	Razor strops . . .	.80
118	Razor strops of other materials . . .	.50
119	Walking canes . . .	1.50
120	Ivory billiard balls . . .	10.00
121	Pockets, sacks, or bags, cases for sets, etc., empty or containing articles of bone, horn, wood, iron, or any other material, not specified . . .	1.00
122	Pockets, sacks, or bags, cases for sets, etc., empty or containing pieces or articles of tortoise shell, mother-of-pearl, ivory, or metal, plaited or gold . . .	2.00
123	Powder puffs . . .	3.00
124	Buttons in sets and cuff buttons . . .	5.00
125	Buttons in sets and cuff buttons, of bone and horn . . .	2.00
126	Buttons, bone and horn . . .	.80
127	Buttons, mother-of-pearl, ivory, and tortoise shell . . .	2.00
128	Shoe horns . . .	1.00
129	Handbags and valises . . .	1.00
130	Pocketbooks, memorandum books, cigarette cases, card cases, tobacco pouches and purses, with or without ornaments of any class, not specified . . .	1.50
131	Pocketbooks, memorandum books, cigarette cases, card cases, tobacco pouches and purses, with or without ornaments of ivory, tortoise shell, mother-of-pearl, gold or silver . . .	3.00
132	Wax, bees, pure or mixed, worked . . .	.60
133	Belts and bands for men . . .	1.00
134	Belts and bands for women . . .	1.50
135	Mother-of-pearl, tortoise shell, and ivory, manufactured in any description, not specified . . .	5.00
136	Coral, manufactured in different ways, not specified . . .	12.00
137	Strings, gut or "tendones" . . .	2.00
138	Spermaceti, pure or in candles . . .	.15
139	Counters for billiard games . . .	1.00
140	Pillowcases or table covering . . .	1.50
141	Whips, with or without handles, of any material . . .	1.00
142	Bone or horn, worked in different ways, not specified . . .	1.00

## Tariff of customs dues—Continued.

## IMPORTATION—Continued.

No.		Customs valuation per kilo-gram.
<b>FIRST SECTION.—ANIMAL MATTER—Continued.</b>		
<b>IV.—MANUFACTURES OF ART AND OTHERWISE—Continued.</b>		
<b>3. Miscellaneous—Continued.</b>		
		<i>Pesos.</i>
143	Chess sets and other similar articles of bone, including diceboxes.....	1.50
144	Chess sets and other similar articles, of ivory and mother-of-pearl.....	3.00
145	Toothpicks and similar articles, of bone, horn, or quills.....	1.00
146	Toothpicks and similar articles, of tortoise shell and mother-of-pearl.....	2.50
147	Handles for walking canes, umbrellas, and parasols, of bone.....	2.00
148	Handles for walking canes, of tortoise shell, mother-of-pearl, and ivory; also handles of the same materials for umbrellas and parasols.....	5.00
149	Measures for artists.....	.40
150	Combs and side combs, of horn or bone.....	1.40
151	Combs and side combs, of tortoise shell or ivory.....	3.00
152	Parchment and its imitations.....	.60
153	Feather dusters, with or without handles of any kind.....	1.50
154	Powder boxes, hairpins, glove stretchers, and other toilet articles.....	1.50
155	Penholders and pencils, bone.....	1.00
156	Penholders and pencils, of tortoise shell, ivory, or mother-of-pearl, not gold or silver.....	5.00
157	Cuffs, collars, and any other ornaments, not specified, of skins or feathers.....	5.00
158	Rosaries and crosses, of bone or horn.....	1.00
159	Rosaries and crosses, of mother-of-pearl, tortoise shell, or ivory.....	2.50
160	Tallow, prepared.....	.08
161	Fish line.....	.80
162	Sheathes, leather.....	1.00
163	Valises and similar articles for traveling purposes.....	1.00
164	Candles, wax.....	.60
165	Candles, sperm.....	.15
166	Candles, stearin.....	.15
167	Candles of any class, tallow.....	.08
168	Visors and masks.....	1.20
<b>SECOND SECTION.—VEGETABLE MATTER.</b>		
<b>I.—FIBERS, TEXTILES, ETC.</b>		
169	Cotton, crude, with seeds.....	.20
170	Cotton without seeds.....	.25
171	Cotton and yarn waste, for machinery.....	Free.
172	Cotton, spun, for industrial purposes.....	.30
173	Hemp, jute, ramie, and other vegetable fibers, crude or dressed.....	.30
174	Linen, crude.....	.50
<b>II.—FRUITS AND GRAINS.</b>		
<b>1. Foodstuffs.</b>		
175	Olives, capers, and pickles.....	.10
176	Olives, stuffed.....	.15
177	Caraway and green aniseed.....	.10
178	Almonds, filberts, nuts, chestnuts, and fruits of that class, with or without shell.....	.15
179	Caraway seed.....	.20
180	Rice and oats.....	.06
181	Oats in grain.....	Free.
182	Cocoa in grain.....	.40
183	Coffee and chickory, ground or in grain.....	.50
184	Cinnamon of all kinds, including cassia.....	.40
185	Barley in shell.....	.05
186	Barley, pearl, with or without shell.....	.08
187	Onions and garlic.....	.10
188	Cloves.....	.25
189	Spices of all kinds, in fruit or in grains.....	.20
190	Beans.....	.05
191	Fruit, fresh, in natural state.....	.10
192	Fruit, dried, not specified.....	.15
193	Fruit, preserved, such as grapes, prunes, dates, figs, and other fruits.....	.20
194	Fruit, preserved in liquors, simple or mixed.....	.50
195	Fruit, in natural juice or in sirup.....	.80
196	Fruit, crystallized.....	.40
197	Fruits, garden stuffs, vegetables, not specified, preserved.....	.10
198	Chick-peas and all other dried vegetables.....	.05
199	Sweet peas, or petit pois, and all other vegetables.....	.15
200	Vegetables, fresh, in natural state.....	.04
201	Corn.....	.08
202	Potatoes and other like vegetables, fresh.....	.01
203	Pepper, aniseed, and other spices similar.....	.20
204	Seeds and grains, condiments, not specified.....	.06
205	Indian corn and other grains of the kind, not specified.....	.04
206	Vanilla.....	.80

## Tariff of customs dues—Continued.

## IMPORTATION—Continued.

No.		Customs valuation per kilogram.
SECOND SECTION.—VEGETABLE MATTER—Continued.		
II.—FRUITS AND GRAINS—Continued.		
2. Medicinal.		
207	Seeds and berries, medicinals.....	Pesos. 0.30
3. Live plants and seeds.		
208	Live plants of all kinds.....	Free.
209	Seeds of all kinds for horticultural use.....	Free.
210	Seeds for agricultural purposes, not specified.....	Free.
III.—MISCELLANEOUS.		
211	Saffron, dried, or in oil.....	.09
212	Cane for making furniture.....	.30
213	Cane or bamboo, not manufactured.....	.30
214	Cards (combs) of vegetable matter.....	Free.
215	India rubber and gutta-percha, crude, in sheets or bales.....	1.00
216	Cork, crude, in sheets or manufactured, not specified.....	.10
217	Fiber, vegetable.....	.05
218	Corn in ears, guinea and millet.....	.10
219	Gum arabic.....	.40
220	Gums, vegetable, of all classes, not specified.....	.30
221	Incense, benzoin, myrrh, and other gums for burning.....	.40
222	Junk and osier, crude.....	.30
223	Wood.....	Free.
224	Hops.....	.05
225	Moss and natural flowers.....	Free.
226	Hay, etc., food for animals.....	.02
227	Resin.....	.05
228	Roots, cuts, flowers, herbs, and leaves, medicinal or industrial, whole or powdered.....	.20
229	Tobacco, leaf.....	2.00
230	Vegetable ivory or palm nuts, crude.....	.05
231	Tea, black or green, of all classes.....	.60
1. Condiments.		
232	Olive oil.....	.15
233	Bitters, Angostura, such as frenet and other classes, not specified.....	.80
234	Jams and jellies of all classes.....	.20
235	Sugar, common and refined.....	.05
236	Coffee and condensed milk, canned.....	.40
237	Candies, confectionery, and sweets in lozenges.....	.40
238	Chocolate.....	.50
239	Chocolate and condensed milk.....	.40
240	Cakes of indian corn or brown sugar.....	.04
241	Extracts or essences of fruits for sirups.....	.60
242	Fæcula of all kinds, crude or prepared.....	.10
243	Vermicelli, macaroni, tallarin, and other pastes for soups.....	.15
244	Pilot and soda biscuits.....	.15
245	Biscuits, fine.....	.20
246	Bitters.....	.80
247	Indian corn flour.....	.08
248	Maizena, rice, potato, barley, rye flour, oatmeal, sago, and tapioca.....	.10
249	Lacteous flour, Mellin's food, and other foods of that kind.....	.10
250	Cane sirup.....	.30
251	Mustard, ground, and powders of all classes, for condiments.....	.30
252	Mustard prepared.....	.30
253	Nutmegs.....	.50
254	Pastes flour.....	.15
255	Puddings, loaves of bread, and pancakes, of all kinds.....	.80
256	Yeast or leaven, of flour.....	.15
257	Sago, pearl.....	.08
258	Sauces of all kinds.....	.25
259	Truffles, preserved.....	.25
2. Medicinal.		
260	Oils, prepared, liquid or concrete, not specified.....	.15
261	Camphor.....	.40
262	Gums, resin, and balsams, not specified.....	.80
263	Opium of all kinds, and extracts.....	5.00
3. Industrial.		
264	Oils, cotton-seed, of all kinds.....	.15
265	Oils, cocoa or coyol nut.....	.15
266	Oils, fixed in liquid or concrete form for industrials, not specified.....	.15

*Tariff of customs dues—Continued.*

## IMPORTATION—Continued.

No.		Customs valuation per kilogram.
SECOND SECTION.—VEGETABLE MATTER—Continued.		
III.—MISCELLANEOUS—Continued.		
3. Industrial—Continued.		
		<i>Pesos.</i>
267	Oils, essences of all kinds, liquid or solid.....	9.00
268	Oils, perfumed, vegetable.....	.50
269	Turpentine, or spirits of.....	.10
270	Starches of all kinds.....	.10
271	Tar.....	.10
272	Amber, crude.....	2.00
273	Amber, manufactured.....	4.00
274	Indigo, extract of, wood, and other vegetable coloring matter.....	.20
275	Coal, vegetable.....	Free.
276	Wax, vegetable.....	.50
277	Dextrin.....	.20
278	Rubber packing for machinery.....	Free.
279	Gum, copal.....	.30
280	Orchil.....	.15
281	Paste of wood for making paper.....	Free.
282	Fish, Grecian or California.....	.05
283	Ivory nuts, manufactured, not specified.....	.50
284	Tannin.....	.80
285	Shavings for furniture.....	Free.
IV.—WOODS.		
286	Logwood, Campeachy, or other stain woods, pulverized or not.....	.04
287	Lumber, crude, sawed or not, common or fine.....	.05
288	Lumber for construction, tongued and grooved or dressed.....	Free.
289	Lumber, box tree, not manufactured.....	.02
V.—MANUFACTURED LUMBER.		
290	Rings for napkins.....	1.20
291	Lumber manufactured, not specified.....	1.50
292	Stationary articles of all kinds.....	.80
293	Coffins, with or without ornaments.....	.50
294	Trays and waiters.....	.80
295	Bathtubs, buckets, tubs, molds, etc.....	.25
296	Barrels, casks, measures, and hogheads, hooped or in shoeks.....	.25
297	Frames for stretching linen, silks, etc.....	.80
298	Canes, without swords, and sticks.....	1.20
299	Canes, with or without swords, and sticks, with silver, ivory, mother-of-pearl, or tortoise-shell heads.....	4.00
300	Canes, with or without swords, or sticks, with gold heads.....	6.00
301	Trunks or chests, with cloth, skin, or tin lining.....	.60
302	Chests or trunks, without lining of any other material.....	.50
303	Cigar holders and pipes.....	1.00
304	Arms, legs, and other artificial limbs.....	.80
305	Busts, figures, and models.....	.80
306	Boxes, loose, or put together.....	.20
307	Boxes, plain, empty, of all classes.....	.50
308	Boxes, fancy, empty, covered or not.....	1.20
309	Carts, trucks, and wheelbarrows.....	.15
310	Fishing reels, shuttles, and spindles.....	.20
311	Brushes for shoes, clothes, horses, etc.....	.40
312	Brushes, scrubbing.....	.20
313	Spoons, knives, and other articles for salads.....	.60
314	Shoe horns.....	.50
315	Sleepers, or ties for railroads or tramways.....	Free.
316	Vessels or ships, wooden, built or not, and parts for same.....	Free.
317	Squares, drawing instruments, rules and measures, planes without irons, jack and smoothing planes, saw handles, and other mechanical articles.....	.25
318	Wooden pegs for shoes.....	.30
319	Statues, images, and figures.....	.80
320	Stirrups.....	.80
321	Cases for instruments, etc.....	.50
322	Matches.....	.15
323	Spools, blocks, and sheaves.....	.15
324	Lasts and molds of all kinds.....	.03
325	Musical instruments, such as violins, violincellos, bass violins, banjos, mandolins, flutes, guitars, clarionettes, picolos, and others, with or without boxes or cases.....	.40
326	Cages, traps, and rat traps.....	.25
327	Games, dominoes, chess, lottery boards, and checkers for same.....	1.00
328	Roulette wheels, bagatelle, and other gaming outfits.....	1.50
329	Games and toys for children.....	.80

*Tariff of customs dues—Continued.*

## IMPORTATION—Continued.

No.		Customs valuation per kilogram.
SECOND SECTION.—VEGETABLE MATTER—Continued.		
V.—MANUFACTURED LUMBER—Continued.		
		Pesos.
330	Lead pencils .....	0.60
331	Thongs or sticks, with handles of any kind of material .....	1.50
332	Keys and "grifos" .....	.30
333	Wood, manufactured in all ways, <i>nc. specified</i> .....	.30
334	Broom handles, stitched or not .....	.15
335	Picture frames, wooden moldings, etc. ....	.60
336	Instruments of wood, columns and spokes for carriages .....	.15
337	Wooden toothpicks .....	.40
338	Combs .....	1.00
339	"Pildoreros" .....	.30
340	Posts, crosspieces, etc., for telegraphs and telephones .....	Free.
341	Handles and rings for canes and umbrellas .....	1.00
342	Oars for boats .....	Free.
343	Rosaries .....	.50
344	Wheels .....	.15
345	Wooden corks .....	.10
346	All other manufactures, not specified .....	1.50
347	Fans, wooden, or any other vegetable matter .....	.80
348	Ornaments of all kinds .....	2.50
349	Needles .....	1.20
350	Jewelry of all classes, such as rings, earrings, bracelets, chains, watch chains, and pins, etc. ....	3.00
351	Sandals with cloth, grass or hemp soles .....	1.00
352	Napkin rings and other articles for domestic use, of rubber, gutta-percha, and other gums .....	2.00
353	Masts, yards, etc., for vessels .....	Free.
354	Trees for saddles, with or without iron .....	.20
355	Manufactured articles of paste, with leaves or figures of wood imitating carved work .....	1.00
356	Manufactured wood, with ornaments of silk, skin, or metal .....	1.50
357	Manufactured straw or pliable cane or reed, not specified .....	1.00
358	Manufactured straw or pliable cane, with silk or metal .....	1.50
359	Manufactured amber .....	4.00
360	Articles of all classes, not specified .....	2.50
361	Stationery articles of all classes .....	2.00
362	Canes, with or without thongs, and handle of same material, wood, bone, or horn .....	2.00
363	Canes, with or without thongs, with handle of any other material .....	4.00
364	Billiard balls .....	4.00
365	Pockets of all classes .....	1.50
366	Buttons .....	1.00
367	Cable or tackle of "henequen," aloë, or other vegetable fibers .....	.15
368	Cable or tackle, hemp .....	.30
369	Shoes of all kinds, including leggings and overshoes .....	1.25
370	Baskets, small and large, hand baskets and bags, with or without cloth lining .....	.50
371	Baskets, hand baskets and bags, lined with silk .....	1.00
372	Masks of rubber, gutta-percha, and other gums .....	2.00
373	Masks of wood or any other vegetable product .....	.30
374	Cork, manufactured in different ways, not specified .....	.10
375	Fish line, hemp .....	.30
376	Cordage, "henequen," or other vegetable fibers .....	.15
377	Curtains, parts of walls of wood, hemp, or rust leaves .....	.30
378	Bags or sacks of hemp, pita, or jute .....	.05
379	Chinese slippers .....	2.00
380	Straw wrappers for bottles .....	.15
381	Brooms or brushes .....	.15
382	Mats of all classes .....	.30
383	Artificial flowers, manufactured, whole or in pieces .....	2.00
384	Hammocks, saddlebags, etc. ....	.50
385	Syringes and sucking glasses .....	1.00
386	Toys and figures of all classes .....	1.00
387	Toothpicks .....	2.00
388	Handles for ironware .....	.25
389	Frames and molding of all kinds .....	1.00
390	Lamp wicks, cotton, and wicks for steel and flint .....	.80
391	Combs and hairpins and other similar articles .....	1.60
392	Shrouds of tackle, etc., for manufacturing paper .....	Free.
393	Pipes and cigar holders .....	2.00
394	Hats, cork .....	2.00
395	Hats, pita .....	6.00
396	Hats, straw, plain .....	2.00
397	Hats, straw, dressed .....	3.00
398	Tobacco, cut, for pipes and cigarettes .....	2.00
399	Tobacco, manufactured, plug or snuff .....	4.00
400	Billiard cues .....	1.20
401	Cloth, waste, etc., of all materials, for making paper .....	Free.
402	Braids, cords, and trimmings .....	.80

*Tariff of customs dues—Continued.*

## IMPORTATION—Continued.

No.		Customs valuation per kilogram.
<b>SECOND SECTION.—VEGETABLE MATTER—Continued.</b>		
<b>VI.—FURNITURE.</b>		
403	Shelves and cupboards .....	Pesos. 0.40
404	Screens .....	.40
405	Furniture, such as chairs, beds, cots, cribs, benches, sofas, tables, sideboards, ward- robes, bureaux, dressing cases, couches, easy chairs, washstands, and writing desks, with or without looking-glasses .....	.20
406	Sticks or poles, rings, towel racks, plow handles, rings, and other similar articles for curtains, hangings for doors and furniture .....	.30
407	Venetian blinds and shutters .....	.30
<b>THIRD SECTION.—MINERALS.</b>		
<b>I.—METALS.</b>		
<b>1. Gold, silver, and platinum.</b>		
408	Gold, free, ingots .....	Free.
409	Gold, in bars .....	Free.
410	Gold dust .....	Free.
411	Silver, in bars .....	Free.
412	Silver, in ingots .....	Free.
413	Platinum, worked into bars or pulverized .....	Free.
<b>2. Manufactures.</b>		
414	Wire, twist and other articles pertaining to—drawn silver wire .....	10.00
415	Wire, twist and other articles pertaining to—drawn gold wire or platina .....	20.00
416	Jewelry, plain or with imitation stones, gold or platina .....	25.00
417	Jewelry, with diamonds and other precious stones, gold or platina .....	40.00
418	Jewelry, silver, plain or with imitation stones .....	12.00
419	Jewelry, silver, with precious stones .....	80.00
420	Chalice for use in churches, gold or silver .....	25.00
421	Crusets, platina .....	Free.
422	Caskets or reliquaries of gold or silver .....	25.00
423	Thimbles, gold or platina .....	20.00
424	Thimbles, silver .....	10.00
425	Galloons, fringes, etc., of silver, white and gilt .....	10.00
426	Manufactures, not specified, gold or platina .....	20.00
427	Manufactures, silver, not specified .....	10.00
428	Medals, gold or platina .....	20.00
429	Medals, silver .....	10.00
430	Coin, legal, of all nations .....	Free.
431	Gold or silver, beaten .....	20.00
432	Patines, gold or silver, for use in churches .....	25.00
433	Silver, beaten .....	10.00
434	Pens, gold or platina .....	20.00
435	Powders, liquids and leaves of gold or platina for adorning and for dentists .....	4.00
436	Powders, liquid and leaves of silver, for plating and for dentists .....	2.00
437	Pen or pencil holders, with or without attachments of other articles, gold or platina .....	15.00
438	Pen or pencil holders, with or without attachments of other material .....	8.00
439	Watches, gold and platina .....	20.00
440	Watches, gold or platina, with monograms or precious stones .....	80.00
441	Watches, silver .....	8.00
442	Sets, dinner and toilet, silver .....	10.00
443	Sets, dinner, toilet, etc., electroplated .....	2.00
<b>3. Brass and its alloys.</b>		
444	Brass, tin, bronze, and white metal, in ingots or granulated .....	.20
445	Brass, tin, and white metal, in bars .....	.20
446	Brass, tin, and bronze, in sheets or flakes .....	.15
447	Minerals, brass, not worked .....	Free.
448	Sheets of brass for vessels exclusively .....	Free.
<b>4. Manufactures.</b>		
449	Needles, pins, hooks, hooks and eyes, buckles, and eyelets .....	1.20
450	Wire, covered or not with any material .....	.25
451	Wire, covered with silk or wool .....	.50
452	Wire, brass or tin, more than 3 millimeters in diameter .....	Free.
453	Wire, brass, insulated for electric lighting .....	Free.
454	Padlocks, hooks, hinges, knobs, handles, locks, bolts, wheels, and such articles for doors, windows, and furniture .....	.40
455	Stencil plate sets .....	.40
456	Jewelry and sets, with or without stones .....	1.50
457	Jewelry and sets of all kinds, imitation of gold or silver, such as double plated, plaque, etc .....	5.00



## Tariff of customs dues—Continued.

## IMPORTATION—Continued.

No.		Customs valuation per kilogram.
THIRD SECTION.—MINERALS—Continued.		
I.—METALS—Continued.		
1. Manufactures—Continued.		
		Pesos.
458	Rings and earrings, with or without bangles .....	0.80
459	Manufactured wares, not specified, gilded or silver plated .....	2.00
460	Manufactured wares, not specified, not gilded or plated .....	1.00
461	Stationery articles .....	.40
462	Scales and weights .....	.50
463	Walters, trays, decanters, castors, napkin rings, rests for knives and forks, sugar bowls, plates, jars, and other articles for table use .....	.80
464	Buttons for pants, coats, or vests, and military buttons .....	1.00
465	Spangles, cord, embroidery, wire, linen embroidery, quill of gold or silver twist for embroidery, gilded or plated .....	2.00
466	Spangles, cord, embroidery wire, linen embroidery, quill of gold or silver twist for embroidery, not gilded or plated .....	1.00
467	Chains, curb, etc. ....	.80
468	Boxes, cymbals, and other articles for bands .....	.20
469	Boxes and small trunks .....	.80
470	Kettles, pots, buckets, bath tubs, frying pans, oilers, funnels, cuspidors, shut pans, baking pans, and other articles for domestic use or for kitchen use .....	.30
471	Hand bells, call bells, and timbres .....	.50
472	Candlesticks for churches .....	.15
473	Nails, tacks, rivets, and lance guards .....	.20
474	Spoons and forks .....	.60
475	Thimbles .....	.80
476	Squares, compasses, and all other instruments for work and art, including measures .....	.40
477	Enamel and leaf brass .....	1.50
478	Spurs, stirrups, reins, and currycombs .....	.50
479	Statues, images, figures, and other articles alike, carved or molded .....	.30
480	Fringes, cords, laces, tassels, edgings, and other articles of lace work, gilded or plated .....	3.00
481	Fringes, cords, laces, tassels, edgings, and other articles of lace work, not gilded or plated .....	2.00
482	Galloons, braids, etc., ordinary, of metal, not gilded or plated .....	2.00
483	Galloons, braids, etc., ordinary, of metal, gilded or plated .....	3.00
484	Scales, balances, and their weights .....	.80
485	Musical instruments .....	.20
486	Cages, traps, and rat traps .....	.70
487	Basins, pitchers, powder boxes, and other toilet articles, inkstands, medallions, card cases, flower vases, glasses, and other articles of tableware, fancy or ornamental, partly crockery or glass .....	1.00
488	Penholders and pencil cases .....	2.00
489	Keys of all kinds .....	.50
490	Medals and crosses .....	.80
491	Moldings, frames, and ornaments .....	.80
492	Furniture of tin or bronze, with marble or mirrors .....	.30
493	Pieces for watches, movements .....	5.00
494	Powders, liquid or brass leaf, for bronzing .....	1.00
495	Pocketbooks and card cases .....	1.00
496	Clocks, small or wall clocks .....	1.00
497	Wire nettings .....	.50
498	Corkscrews .....	.40
499	Pipes or tubes, brass, tin, or white metal .....	.15
500	Solder, tin .....	.05
5. Tin, lead, and zinc.		
501	Solder, in bars or in grena .....	.10
502	Ingots .....	Free.
503	Minerals, solder, lead, and zinc, not worked .....	Free.
504	Lead, manufactured or not .....	Prohib.
506	Zinc, in ingots .....	.10
6. Manufactures.		
506	Ornaments and moldings for buildings, gardens, and other uses .....	.40
507	Stencill plates .....	.80
508	Manufactures of solder, not specified .....	.40
509	Manufactures of lead, not specified .....	.60
510	Manufactures of zinc, not specified .....	1.00
511	Walters, trays, castors, napkin rings, and other utensils for table and kitchen use .....	.40
512	Sets of all classes .....	1.00
513	Music boxes .....	.60
514	Candlesticks and other similar articles .....	.30
515	Lead water pipes or tubes and their accessories .....	Free.
516	Capsules for bottles .....	.30
517	Spoons and forks .....	.60

*Tariff of customs dues—Continued.*

## IMPORTATION—Continued.

No.		Customs valuation per kilogram.
THIRD SECTION.—MINERALS—Continued.		
I.—METALS—Continued.		
6. <i>Manufactures</i> —Continued.		
518	Statues, figures, and similar articles, cast or carved .....	Free.
519	Buckles of all kinds .....	0.20
520	Toys .....	.50
521	Pencil holders, penholders, and other stationery articles .....	.30
522	Manufactures not specified .....	1.00
523	Knobs and handles, hooks and racks .....	.60
524	Tenders .....	.40
525	Powder boxes, glasses, jars, and other articles for toilet use .....	.15
526	Solder of lead and tin .....	1.00
527	Sieves and cribbles .....	.15
528	Zinc in sheets .....	.80
		.10
7. <i>Iron and steel.</i>		
529	Minerals of iron .....	Free.
8. <i>Industrial material.</i>		
530	Steel in bars, square, cylindrical, or octagon .....	.05
531	Wire not more than 3 millimeters in diameter, galvanized or not .....	.15
532	Barb-wire fencing .....	Free.
533	Wire, iron or steel, in any form, not more than 3 millimeters in diameter .....	Free.
534	Hammers .....	Free.
535	Plows, rakes, etc., for agricultural uses .....	Free.
536	Iron hoops or bands, with rivets and hooks for baling .....	Free.
537	Iron balconies for buildings, etc .....	.02
538	Iron bars, cylindrical or octagon shaped .....	.05
539	Earthen tube .....	Free.
540	Iron barrels, casks, and bocoyes .....	.10
541	Hinges, bolts, knobs, hooks, padlocks, handles, and other articles for furniture, doors, windows, and other uses .....	.20
542	Ridging for buildings, galvanized iron .....	.05
543	Iron or steel cable or wire, for ships .....	Free.
544	Chains, iron, for vessels .....	Free.
545	Chains, galvanized or not, for surveyors .....	.50
546	Guttering, galvanized iron, for buildings .....	.05
547	Iron pipes, water tubes, faucets, and water cocks .....	Free.
548	Sieves, cribs, and screens .....	.25
549	Nails of all kinds .....	.05
550	Nails, tacks, screws, "arandelas," and rivets, for galvanized-iron roofs .....	.05
551	Crusets, iron .....	Free.
552	Public buildings of iron, in pieces or put together, and pieces for same .....	Free.
553	Vessels or ships, iron or steel, in pieces or put together, and pieces for same .....	Free.
554	Staples for wire fencing .....	Free.
555	Iron or steel, crude .....	Free.
556	Zinc, in sheets .....	.10
557	Implements for agricultural purposes, such as pickaxes, axes, shovels, etc., not specified .....	.05
558	Machetes for agricultural purposes .....	Free.
559	Moldings or ornaments, not painted or enameled .....	Free.
560	Iron pillars for public buildings and such uses .....	Free.
561	Sad or smoothing irons .....	Free.
562	Iron posts for fences .....	Free.
563	Iron posts and crosspieces for electric lines .....	Free.
564	Iron or steel rails and other articles for railroads, etc .....	Free.
565	Wheels, iron, for carts and wheelbarrows .....	.20
566	Roofing, iron or galvanized .....	.05
567	Iron shingles .....	.05
568	Wire netting, iron or tin, exclusively for agricultural purposes, more than 3 millimeters in diameter or less for screens .....	Free.
569	Wire netting, 3 millimeters in diameter .....	.30
570	Tongs or pinchers .....	.20
571	Iron screws for roofs .....	.05
572	Iron screws for testing riggings of vessels .....	Free.
9. <i>Manufactures.</i>		
573	Needles for sewing .....	1.50
574	Needles, large, for baling, etc .....	1.00
575	Needles for crochet work .....	.60
576	Wire, iron or steel, covered with cotton, linen, wool, silk, or paper .....	.20
577	Awls, pinchers, adzes, augers, bits, tacks, gravers, chisels, compasses, planes, jack planes, screw-drivers, wrenches, squares, hatchets, files, hammers, pickaxes, nip-pers, saws, tongs, and any other instrument for art and other work .....	.20

*Tariff of customs dues—Continued.*

## IMPORTATION—Continued.

No.		Customs valuation per kilogram.
THIRD SECTION.—MINERALS—Continued.		
I. METALS—Continued.		
9. Manufactures—Continued.		
578	Pins and hooks .....	Peasos.
579	Cisterns .....	0.60
580	Currycombs .....	Free.
581	Anchors for ships .....	.25
582	Key rings with or without chains .....	Free.
583	Fishhooks .....	.50
584	Large iron rings .....	.25
585	Enameled ware .....	.20
586	Stationery articles, such as paper weights, erasers, knives, hooks, paper cutters, automatic or not .....	.20
587	Balances and their accessories .....	.30
588	Buckets, bath tubs, and jugs .....	.10
589	Walters and trays, painted, japanned, or varnished .....	.40
590	Curb chains, bits, and spurs .....	.30
591	Trunks or chests .....	.40
592	Sets of all kinds .....	1.00
593	Trumpets .....	.05
594	Buttons .....	.40
595	Chairs, rockers, sofas, washstands, tables, and furniture not specified, with or without bronze or brass .....	.15
596	Cables or ropes .....	.05
597	Chains for machinery, carts, and other uses, heavy .....	.05
598	Chains for dogs, horses, and other uses, light .....	.10
599	Safes or chests for money .....	.12
600	Chests or boxes for all uses, and cash registers .....	.50
601	Musical boxes .....	.60
602	Pots, spiders, kettles, and any other article for domestic or kitchen use, not specified .....	.04
603	Beds, cradles, and cots, with or without railing, bronzed or brass, including wire mattress, if any .....	.15
604	Beds, cradles, and cots, with posts or heads, brass or ivory .....	.25
605	Church bells .....	.05
606	Chandeliers for churches .....	.10
607	Candlesticks and other similar articles .....	.25
608	Nut crackers, can openers, knife sharpeners, and rests for same .....	.20
609	Stoves, ovens, baking pots, and other kitchen apparatus .....	.10
610	Collars for animals .....	.10
611	Hooks and eyes and buckles for pants .....	.20
612	Spoons, knives, and forks for table use, with handles of material not specified .....	.50
613	Thimbles .....	.40
614	Axles for carriages or carts .....	.05
615	Steel and flint, and tinder boxes .....	.40
616	Statues, figures, and any other articles of cast iron not specified .....	.10
617	Spectacle cases and other cases .....	.10
618	Hooks, etc., for hats and coats, wardrobes, and other uses .....	.30
619	Iron shackles for ships .....	Free.
620	Buckles for sword belts and other uses, covered or not with cloth or skin .....	.20
621	Buckles, polished or varnished, for shoes, belts, clothing, and other uses, covered or not with cloth or skin, with or without cloth or skin .....	.50
622	Shoe lasts and pieces for same .....	.05
623	Cages and traps .....	.25
624	Toys .....	.30
625	Tires or hoops for wheels .....	.05
626	Keys, not specified .....	.20
627	Rudder pintles, iron, for ships' rudders .....	Free.
628	Measures .....	.40
629	Handmills, blocks, and sheaves .....	.10
630	Mortars .....	.10
631	Shafts or springs for carriages, cushions, seats, etc. ....	.10
632	Razors and articles used for shaving .....	1.00
633	Eyelets and points for shoes .....	.30
634	Pans, basins, and bowls .....	.25
635	Combs, curling irons, and other toilet articles .....	1.60
636	Spikes .....	.05
637	Irons, for ironing, of all kinds .....	.05
638	Plates, jugs, cups, and all other articles of tin for table and kitchen use .....	.20
639	Pens .....	1.50
640	Copying presses .....	.10
641	Rivets and sockets .....	.05
642	Scales and their accessories .....	.25
643	Punches, corkscrews, and nail pullers .....	.20
644	Clamps or braces for barrels .....	.04
645	Tacks and screws .....	.05

*Tariff of customs dues—Continued.*

## IMPORTATION—Continued.

No.		Customs valuation per kilogram.
THIRD SECTION.—MINERALS—Continued.		
I. METALS—Continued.		
9. Manufactures—Continued.		
646	Forks and knives for table use, with ivory, tortoise-shell, mother-of-pearl, or electroplated handles.....	Pesos. 1.00
647	Shears for cutting tin.....	.60
648	Scissors for tailors, dressmakers, and barbers, including instruments for hair cutting.....	1.00
649	Ribs and clasps for corsets, trifling articles, crinolines, and other articles with or without cloth or skin lining.....	1.00
10. Other metals.		
650	Aluminum in bars, sheets, wire, or powder.....	.50
651	Antimony or regulus.....	.10
652	Arsenic, metallic.....	.25
653	Quicksilver for mines.....	Free.
654	Calamine.....	.25
655	"Calcio".....	1.00
656	Magnesia.....	.25
657	Nickel.....	.50
658	Potash.....	1.00
659	Soda.....	1.00
660	All other mineral products, not specified.....	1.00
II.—STONES AND EARTHENWARE.		
1. Natural.		
661	Alabaster, marble, porphyry, jasper, granite, and other such stones, crude.....	.02
662	Alabaster, marble, porphyry, jasper, granite, and other such stones, in plates or tiles, polished or in powder.....	.38
663	Amianthus for steam engines, in fiber, powder, or asbestos.....	Free.
664	Emery, sand, etc.....	Free.
665	Emery, crude.....	1.00
666	Sulphur, powdered, in bars, or precipitate.....	.06
667	Lime and other mineral stones for construction.....	.06
668	Carbonate of magnesia.....	.25
669	Carbonate in bars.....	.60
670	White lime.....	.15
671	Cement, Portland or roman.....	Free.
672	Coloring in powders, such as ochers, talc, and others.....	.06
673	Whiting or fuller's earth.....	.15
674	Chalk for tailors, billiard cues, and schools.....	.06
675	Emery of all classes, in powder or grains.....	.12
676	Calcareous minerals.....	.10
677	Coal or pit coal.....	Free.
678	Ochers.....	.08
679	Peroxide of magnesia.....	.06
680	Oilstones.....	.08
681	Mineral stones of all kinds, not specified.....	.04
682	Precious stones of all kinds, crude or cut.....	50.00
683	Small diamonds and flint.....	.20
684	Lithographic stones.....	.06
685	Pumice stones and lava, crude.....	.04
686	Grindstones.....	.04
687	Slate, in slabs for roofing, tiles, or paving stones, crude.....	.06
688	Graphite or lead for lead pencils.....	.20
689	Talc, crude.....	.02
690	"Tierra," etc.....	Free.
691	All stones, not specified.....	.04
692	All earth, not specified.....	.02
693	All minerals, not specified.....	.06
694	Sulphate of lime and stucco.....	.04
2. Products.		
695	Mineral oil, crude.....	.04
696	Mineral or kerosene oils, refined.....	.04
697	Coal tar.....	.06
698	Asphaltum.....	Free.
699	Mineral wax.....	.10
700	Coke.....	Free.
701	Paraffin, crude.....	.10
702	Mineral paste for polishing.....	.10
703	Vaseline, pure.....	.30

*Tariff of customs dues—Continued.*

## IMPORTATION—Continued.

No.		Customs valuation per kilogram.
THIRD SECTION—MINERALS—Continued.		
II.—STONE AND EARTHENWARE—Continued.		
3. <i>Manufactures.</i>		
704	Bricks, crude, per thousand.....	Pesos. 5.00
706	Pavement stones.....	Free.
706	Alabaster, marble, porphyry, jasper, granite, and other stones, sculptured, gross weight, less than 3 kilograms.....	.05
707	Alabaster, marble, porphyry, jasper, granite, and other stones, not specified, weighing more than 3 and less than 100 kilos, gross weight.....	.04
708	Alabaster, marble, porphyry, jasper, granite, and other stones, not specified, weighing more than 100 kilos, gross weight.....	.05
709	Aluminium, worked.....	2.00
710	Manufactures of clay or terra cotta, not specified.....	.04
711	Manufactures of lava, not specified.....	.05
712	Manufactures of agate.....	2.00
713	Manufactures of meerschaum.....	4.00
714	Manufactures of gypsum and stucco, not specified.....	.30
715	Jet, manufactured in different articles.....	3.00
716	Tiles, flat, glazed and colored.....	.05
717	Clay and terra cotta worked into pottery of all kinds.....	.04
718	Crayons for drawing.....	Free.
719	Bricks and roof tiles of common clay.....	.01
720	Bricks and cement, colored.....	.02
721	Bath bricks and powders for cleaning knives.....	.02
722	Bricks, refractory.....	Free.
723	Lenses.....	3.00
724	Sandpaper, cloth or paper.....	.10
725	"Molejones".....	Free.
726	Mosaic work, artificial stone, for pavements.....	.02
727	Paraffin candles.....	.15
728	Paraffin ornaments of all kinds.....	.25
729	Slate in slabs, polished, for billiard tables and other uses.....	.05
730	Slate for roofing.....	Free.
731	Slates and slate pencils for schools.....	Free.
732	Talc, manufactured.....	.05
733	Models, and other articles for art use, of plaster of paris.....	.15
4. <i>Crystal, glass, crockery, and porcelain.</i>		
734	Glass beads of all kinds, not specified.....	1.40
735	Jewelry sets, and sets of all kinds, not specified, including imitation stones.....	2.00
736	Insulators.....	.15
737	Mortars.....	.15
738	Spectacles with steel, horn, rubber, or brass frames.....	3.00
739	Spectacles with steel or tortoise shell frames.....	4.00
740	Spectacles with gold frames, with or without cases.....	6.00
741	Chandeliers and pieces for same.....	.40
742	Stationery articles of all kinds.....	.20
743	China ware for table use.....	.05
744	Articles of porcelain and imitation, for table use, service.....	.10
745	Articles of crystal or glass for table or bar use, including castors and other articles, without wooden parts.....	.20
746	Crockery ware, not specified.....	.20
747	Porcelain ware and imitations, not specified.....	.30
749	Earthenware with glass worked in different ways.....	.05
750	Telescopes and spy glasses with metal, rubber, leather, or velvet covering or frames, with or without cases.....	3.00
751	Telescopes and spy glasses with tortoise shell, ivory, mother-of-pearl covering or frames.....	5.00
752	Marbles.....	.05
753	China marbles.....	.05
754	Glass or crystal marbles, for children.....	.10
755	Balls, globes, fruits, and other articles for ornaments.....	.50
756	Bottles, demijohns, jugs, and flasks, common or empty, with or without covering of any material.....	.04
757	Shirt studs and cuff buttons.....	1.20
758	Buttons, common.....	.50
759	Candle stands and glass cases of all kinds.....	.30
760	Boxes, empty of all kinds, with or without or trimming, with silks, leather, or metal.....	.40
761	Chandeliers, glass or china.....	.15
762	Chandeliers, porcelain or imitation.....	.30
763	Ornaments for center tables, figures of glass, porcelain or imitation, and any other ornaments for parlors and dressing tables with or without metal trimmings.....	.40
764	Funeral wreaths.....	.50
765	Crystals or glass in plain covers, clear and smooth.....	.05
766	Crystal or glass, in cover "apizarrados," or colored, smooth or worked.....	.10

## Tariff of customs dues—Continued.

## IMPORTATION—Continued.

No.		Customs valuation per kilogram.
THIRD SECTION—MINERALS—Continued.		
II.—STONE AND EARTHENWARE—Continued.		
4. Crystal, glass, crockery, and porcelain—Continued.		
		Pesos.
767	Beads, imitation gold or pearl .....	0.80
768	Teeth and eyes .....	2.50
769	Funnels, measures, syringes, droppers, and other articles for druggists' use .....	.30
770	Cuspidors, jugs, pitchers, and other articles for toilet use, chambers, etc., for house use, not specified, chinaware .....	.05
771	Cuspidors, jugs, pitchers, and other articles for toilet use, chambers, etc., for house use, of porcelain or imitation .....	.10
772	Looking-glasses with or without frames .....	.30
773	Statues or images of common china .....	.20
774	Statues or images of porcelain and imitation porcelain .....	.40
775	Street lamps and lanterns .....	.20
776	Ornaments of common china for parlors .....	.20
777	Stone filters .....	Free.
778	Artificial flowers .....	.50
779	Flower vases and wine jugs, with or without metal trimming .....	.40
780	Globes, sconce or screen shades and reflectors for lamps .....	.25
781	Toys of all kinds, china or glassware .....	.30
782	Toys, porcelain or imitation porcelain, not specified .....	.30
783	Flower pots and jugs for gardens .....	.05
784	Mortars .....	.10
785	Knobs for doors, windows, and furniture .....	.05
786	Smoking pipes .....	.50
787	Rosaries and crosses .....	.40
788	Lamp chimneys .....	.20
789	Glass plates for photography .....	.10
790	Watch crystals .....	.30
FOURTH SECTION.—TEXTILES AND MANUFACTURES.		
I.—COTTON.		
1. Spun threads.		
791	Cords for trimming of all kinds .....	1.50
792	Ropes, cables, and all kinds of cordage .....	.60
793	Cotton waste for machinery .....	Free.
794	Thread, sewing, chetung, or embroidering .....	.60
795	Hank or skein of worsted, cotton or silk, raw or bleached .....	.15
796	Hank or skein of worsted, cotton or silk, colored .....	.20
797	Cotton wick .....	.40
2. Woven textiles.		
798	Trimnings, laces, or crochet for ladies' underclothes, and other uses not specified for the same use .....	2.50
799	Germanic cloth, damask, or any other cloth for table cloths, napkins, and other uses .....	.65
800	Tidies and chair covers of all kinds .....	2.00
801	Red cotton cloth, Turkey red, plain, figured, or flowered, of different colors .....	.80
802	Bands or belts, plain, figured, or embroidered .....	1.50
803	Bands or belts, plain, figured, or embroidered, in wool, ramie, or silk .....	1.50
804	Flags .....	1.00
805	White cotton, Bogotana, "estribilla," Irish linen, jeans, lawns, etc., and any other kinds of cloths, white .....	.50
806	White cotton, Bogotana, "estribilla," Irish linen, jeans, lawns, etc., and any other kinds of white cloths, with colored stripes or plaids .....	.60
807	"Brillantinas," white or colored, or piqué, for ladies' dresses .....	1.00
808	Cambrics, coarse, and other similar textiles for lining ladies' dresses .....	1.00
809	Coarse checked cloth for embroidering with wool .....	.50
810	Corduroy or cotton velvet for men's clothing .....	.80
811	Sheeting, white or unbleached .....	.60
812	Damask for curtains and other uses, not specified .....	.80
813	Drills of all kinds, not specified .....	.60
814	Laces .....	2.50
815	Laces embossed with beads, gold or silver thread, gold or silver wire, ribbons or woven with metal thread .....	4.00
816	Gauzes or muslins, stamped .....	1.00
817	Gauze, plain, white and Bishop lawn .....	1.00
818	Lawns, plain or embossed .....	.75
819	Cloths of fancy gauze or transparent muslins, figured, puffed, drawn work, embroidered, dotted, stamped or not, for ladies' dresses .....	1.20
820	Cloths of fancy dress stuffs, lawns or muslins, transparent, figured, puffed, drawn work, embroidered, dotted, stamped or not for ladies' dresses, with flowers, dots, stripes, plaids or worked with wool, ramie, or silk .....	2.00

*Tariff of customs dues—Continued.*

## IMPORTATION—Continued.

No.		Customs valuation per kilo- gram.
FOURTH SECTION.—TEXTILES AND MANUFACTURES—Continued.		
I.—COTTON—Continued.		
2. Woven textiles—Continued.		
821	Cloths of fancy dress stuffs, cotton, print, or lawn such as raised work or puffed drawn work, embroidered, dotted, stamped or not, for ladies' dresses.....	1.00
822	Cloths of fancy dress stuffs, cotton, print, or lawns, such as "percales," raised work, and other articles embroidered, puffed, drawn work, figured, dotted, stamped or not, for ladies' dresses, worked with wool, ramie, or silk.....	2.00
823	Fancy dress stuffs, imitation of wool or merino.....	1.00
824	Fancy dress stuffs, imitation of wool or merino, or worked with wool, ramie, or silk.....	2.00
825	Serge stuffs, stamped, for men's shirts, with stripes, plaids, or figures worked in colors.....	.70
826	Stuffs in pieces for quilts or blankets, and any other similar stuffs for such uses.....	.50
827	Ginghams or zephyrs for ladies' dresses.....	.75
828	Ginghams, ordinary, for men's shirts.....	.60
829	Lawns, plain, white, and colored, such as "Victoria lawn" and others.....	.80
830	Flannelette or flannel for men's shirts.....	.70
831	Flannelette or flannel for men's shirts, with woolen stripes, ramie or silk.....	1.00
832	Canvas for sails, coats, and other similar uses.....	.50
833	Manta lisa (unbleached cotton).....	.30
834	Manta lisa (unbleached cotton), with colored stripes or plaids.....	.40
835	Cotton drill, unbleached.....	.40
836	Cotton drill, white.....	.50
837	Cotton duck, unbleached.....	.50
838	Cotton duck, white or colored, with or without colored figures, and American jeans.....	.50
839	Velveteen or cotton velvet.....	2.00
840	Stuffs, imitation of cashmir for men's clothing.....	.60
841	Piqué for waistcoats.....	1.50
842	Piqué for waistcoats, with stripes, plaids, or flowers of wool, ramie, or silk.....	2.50
843	Poplins with stripes, plaids, or flowers, or flowers of wool, ramie, or silk.....	2.00
844	Bobinette or netting for mosquito bars and curtains, lace.....	2.00
845	Bobinette or netting for mosquito bars or curtains, embroidered with wire or flowers of wool, ramie, or silk.....	3.00
846	Netting, tulle, etc., plain, with stripes or dots.....	2.00
847	Netting, tulle, etc., plain, dotted, or with stripes, wire embroidered, or with flowers worked in wool, ramie, or silk.....	3.00
848	Satin, sateen, and other similar stuffs for ladies.....	1.00
849	Silesia or any other similar cloth for linings.....	.80
850	Serge and Italian cloth.....	1.00
851	Crape.....	2.00
852	Crape, gauze, and other stuffs embroidered or worked with gold thread or glass beads, and textures woven with metal thread, not specified.....	3.00
853	Cloth for mattresses, hammocks, furniture covering, and other similar uses.....	.70
854	Cloth starched, or gauze embroidered in gold or silver, for altars, etc.....	1.50
855	Prints, plain.....	.75
3. Manufactures.		
856	Fans, cotton, with frames of any material, not specified.....	4.00
857	Shawls or capes.....	2.00
858	Shawls or capes, with flowers, stripes, plaids, or ornaments of wool, ramie, or silk.....	3.00
859	Carpets, rugs, cloth for slippers, lining for ladies' saddles, furniture, and other similar uses.....	1.00
860	Saddlebags and other similar articles.....	1.00
861	Caps, bonnets, and nightcaps, plain or embroidered.....	2.00
862	Caps, bonnets, and nightcaps, plain or embroidered, with wool, ramie, and silk.....	3.00
863	Bags, traveling, and for hunters' and other uses.....	1.00
864	Men's shirts, plain, figured or embroidered.....	1.20
865	Men's shirts, with linen bosoms, collars, and cuffs.....	1.50
866	Chemises, skirts, and any other pieces, not specified, of ready-made underclothing for women, without trimmings, laces, and embroideries.....	1.20
867	Chemises, skirts, and any other pieces, not specified, of ready-made underclothing for women, with trimmings, laces, and embroidery.....	1.50
868	Undershirts and drawers and any other article of men's underclothing, ready-made, not specified.....	1.00
869	Mats of all kinds and cushions for lamps, flower vases, and other similar uses.....	1.00
870	Mats of all kinds and cushions for lamps, flower vases, and other similar uses, with wool, ramie, and silk ornaments.....	1.50
871	Girths and surcingles.....	1.00
872	Elastic ribbons and cords for any use whatever.....	1.30
873	Tapes for shoes, belts, garters, and other uses.....	.70
874	Ribbons or braids for trimming dresses, and other uses, bows and fringes for the same use.....	2.50

## Tariff of customs dues—Continued.

## IMPORTATION—Continued.

No.		Customs valuation per kilogram.
FOURTH SECTION.—TEXTILES AND MANUFACTURES—Continued.		
I.—COTTON—Continued.		
3. Manufactures—Continued.		
		<i>Pesos.</i>
875	Velvet or velveteen ribbon.....	2.50
876	Counterpanes, ponchos, and "perrajes".....	.80
877	Quilts and all kinds of quilted cloth.....	.80
878	Neckties, plain or embroidered.....	2.00
879	Cords, tassels, silk twist, loops, fringes, for curtains and other uses, having under (inside) any material whatever.....	1.50
880	Corsets and corset covers, made up or in cuts.....	2.00
881	Corsets and corsets covers, made up or in cuts, with silk ornaments.....	2.50
882	Curtains, hangings, and mosquito nets of gauze, netting, or lace.....	2.00
883	Curtains, hangings, and mosquito nets of gauze, netting, or lace, with wool, ramie, or silk trimmings or ornaments.....	3.00
884	Curtains and hangings of damask and other cloths, not specified.....	1.50
885	Curtains and hangings and other cloths, not specified, trimmed with wool, ramie, or silk.....	2.50
886	Collars, cuffs, and bosoms, plain, figured or embroidered, for men or women.....	1.20
887	Elastic for shoes.....	.70
888	Socks and stockings for men, women, and children.....	1.20
889	Socks and stockings for men, women, and children, with flowers, figures, or stripes of wool, ramie, or silk.....	1.50
890	Belts, braces, or garters, with or without buckles.....	1.50
891	Artificial flowers and leaves, in pieces or whole, in the form of garlands or crowns.....	2.50
892	Linings for hats.....	.80
893	Blankets.....	.60
894	Pillowcases and covers for pillows, plain, figured, or embroidered.....	1.20
895	Pillowcases for any other uses.....	1.00
896	Galloons and any other similar articles, not specified.....	2.50
897	Gloves, plain or embroidered.....	3.00
898	Gloves, embroidered with wool, ramie, or silk.....	4.00
899	Hammocks.....	1.00
900	Matting of all classes, for floors.....	.30
901	Tablecloths and napkins of all classes.....	1.20
902	Head shawls, mantillas, veils, shawls, etc., lace, with ornaments, fringes, or flowers of wool, ramie, or silk.....	4.00
903	Mantillas, veils, shawls, and other similar articles of lace.....	3.00
904	Towels, face and bath, and bath robes.....	.80
905	Shawls, head, fichus, priests' collars, and other articles similar.....	2.00
906	Head shawls, fichus, collars for priests, and other similar articles, with wool, ramie, or silk trimmings.....	3.00
907	Handkerchiefs of all classes.....	1.00
908	Handkerchiefs, with initials, embroidered or figured with wool, ramie, or silk.....	1.50
909	Umbrellas and parasols without ornaments.....	.80
910	Native shawls, with cotton, silk, or ramie fringe.....	1.50
911	Reins, "redes," and similar articles.....	1.00
912	Sheets, plain, trimmed, or embroidered.....	1.20
913	Traveling bags and valises.....	1.00
914	Sacks or bags.....	.50
915	Coats, vests, and any other ready-made clothing, not specified, for men, of corduroy or cotton velvet.....	1.20
916	Coats and vests and any other piece of men's ready-made clothing of drills of all kinds.....	.90
917	Coats, vests, pants, and any other piece of men's ready-made clothing, not specified, of brown cotton drill (crude) or colored drills.....	.60
918	Coats, vests, pants, and any other article of men's ready-made clothing, not specified, of white drill.....	.75
919	Coats, vests, pants, and any other article of men's ready-made clothing, not specified, of brown cotton or colored duck.....	.75
920	Coats, vests, pants, and any other article of men's ready-made clothing, not specified, of white cotton duck.....	.90
921	Coats, pants, vests, and any other article of men's ready-made clothing, not specified, of drills or imitation cassimeres.....	1.20
922	Coats, pants, vests, and any other article of men's ready-made clothing, not specified, of piqué.....	1.20
923	Coats, vests, pants, and any other article of men's ready-made clothing, not specified, of striped piqué and flowers and trimmings of wool, ramie, or silk.....	3.75
924	Bedspreads, lace, or crochet.....	2.00
925	Bedspreads of damask and other similar cloths, not specified.....	1.00
926	Parasols trimmed with cotton, wool, ramie, or silk.....	1.20
927	Braces, garters, and elastic belts, with or without buckles.....	1.50
928	Embroidery, edging, and insertion.....	4.00
929	Embroidery, edging, and insertion, embroidered in wool or silk.....	5.00



*Tariff of customs dues—Continued.*

## IMPORTATION—Continued.

No.		Customs valuation per kilogram.
FOURTH SECTION.—TEXTILES AND MANUFACTURES—Continued.		
I.—COTTON—Continued.		
2. <i>Woven textiles</i> —Continued.		
930	Dresses, ready-made or in cuts, and all other articles of ready-made clothing, not specified, for ladies and children, of cloths mentioned in No. 806.	<i>Pesos.</i> 0.90
931	Dresses, ready-made or in cuts, and all other articles of ready-made clothing, not specified, for ladies and children, of cloths mentioned in No. 806, trimmed with wool, embroidery, or silk.	1.35
932	Dresses, ready-made or in cuts, and all other articles of ready-made clothing, not specified, for ladies and children, of cloths mentioned in No. 821.	1.50
933	Dresses, ready-made or in cuts, and all other articles of ready-made clothing, not specified, for ladies and children, of cloths mentioned in No. 821, trimmed with wool, ramie, or silk.	2.25
934	Dresses, ready-made or in cuts, and all other articles of ready-made clothing, not specified, for ladies and children, of cloths mentioned in Nos. 816, 817, and 831.	1.80
935	Dresses, ready-made and in cuts, and all other articles of ready-made clothing, not specified, for ladies and children, of cloths mentioned in No. 816, 817, and 831, trimmed with embroidery, wool, or silk.	2.40
936	Dresses, ready-made and in cuts, and all other articles of ready-made clothing, not specified, for ladies and children, of cloths mentioned in No. 818.	1.20
937	Dresses, ready-made and in cuts, and all other articles of ready-made clothing, not specified, for ladies and children, of cloths mentioned in No. 818, trimmed with embroidery, wool, ramie, or silk.	1.80
938	Dresses, ready-made and in cuts, and all other articles of ready-made clothing, not specified, for ladies and children, of cloths mentioned in No. 819.	2.25
939	Dresses, ready-made and in cuts, and all other articles of ready-made clothing, not specified, for ladies and children, of cloths mentioned in No. 819, trimmed with embroidery, wool, or silk.	3.00
940	Dresses, ready-made or in cuts, and all other articles of ready-made clothing, not specified, for ladies and children, of cloths mentioned in No. 820 and 840.	3.90
941	Dresses, ready-made or in cuts, and all other articles of ready-made clothing, not specified, for ladies and children, of cloths mentioned in Nos. 807 and 848.	1.50
942	Dresses, ready-made or in cuts, and all other articles of ready-made clothing, not specified, for ladies and children, of cloths mentioned in Nos. 807 and 848, trimmed with embroidery, wool, or silk.	2.00
943	Dresses, ready-made or in cuts, or any other article of ready-made clothing for ladies and children, not specified, of cloths mentioned in Nos. 822 and 824.	3.00
944	Dresses, ready-made or in cuts, or any other article of ready-made clothing for ladies and children, not specified, of cloths mentioned in Nos. 823, 827, and 829.	1.20
945	Dresses, ready-made or in cuts, or any other article of ready-made clothing for ladies and children, not specified, of cloths mentioned in Nos. 923, 827, and 829, trimmed with embroidery, wool, or silk.	1.80
946	Dresses, ready-made or in cuts, or any other article of ready-made clothing for ladies and children, not specified, of cloths mentioned in No. 846.	3.00
947	Dresses, ready-made or in cuts, or any other article of ready-made clothing for ladies and children, not specified, of cloths mentioned in No. 846, trimmed with embroidery, wool, or silk.	4.00
948	Braids, cords, twists, and other similar articles, for dresses and shoes.	1.20
949	Braids of all kinds.	1.00
950	Shoes for men, women, and children, made up or in cuts.	1.50
II.—LINEN, HEMP CLOTH, AND OTHER FIBERS.		
1. <i>Threads.</i>		
951	Cable or "jarcia".	.30
952	Hemp, crude or in skeins.	.30
953	Cord, rope, and all kinds of cordage, worked into nets.	.60
954	Thread or cord, twisted, for all uses.	.40
955	Thread for sewing, embroidering, or crocheting.	.90
956	Thread yarn or linen, crude.	.50
957	Thread in skeins for making shawls.	.30
2. <i>Textiles.</i>		
958	Germanic cloth, damask, and other textiles.	1.00
959	Bramant (baling cloth) of all kinds.	.15
960	Britannias, Irish linen, linen lawn, and other textiles, stamped or colored.	1.50
961	Brown linen, nankeen, Holland linen, or any other similar textile, crude or colored.	.80
962	Crea, or sheetings, white.	.90
963	Russian sheetings and drills of all classes, and stuffs for men's clothing, crude or white.	.60
964	Drills, plain or diagonal, crude or white, with or without figures.	1.00
965	Oilcloth or oil paper for baling.	.10
966	Cloth for floors, colored or painted, and pieces made for the same purpose.	.15

*Tariff of customs dues—Continued.*

## IMPORTATION—Continued.

No.		Customs valuation per kilogram.
FOURTH SECTION.—TEXTILES AND MANUFACTURES—Continued.		
II.—LINEN, HEMP CLOTH, AND OTHER FIBERS—Continued.		
2. <i>Textiles—Continued.</i>		
967	Cloths of fancy dress stuffs, plain or figured, white or colored, or stamped, with gauze, muslin, or lawns, and other cloths, lusters, crimped, or drawn work.....	Pesos. 1.50
968	Cloths of fancy dress stuffs, plain or figured, white or colored, or stamped with gauze, muslin, or lawn, and other cloths, lusters, crimped or drawn work, with stripes, plaids, and flowers of wool, ramie, or silk.....	2.50
969	Nainsook, plain or worked, colored, white, or figured.....	1.50
970	Canvas, ordinary.....	.80
971	Cotton duck, crude or bleached, with or without figures.....	1.00
972	Piqué for waistcoats.....	2.00
973	Piqué for waistcoats, with stripes, plaids, or flowers of wool, ramie, or silk.....	3.00
974	Canvas for coats and other uses.....	.50
3. <i>Manufactures.</i>		
975	Trimnings of all kinds for ladies' dresses and all kinds of lace work.....	4.00
976	Carpets and mats of hemp, jute, and any other vegetable fiber.....	1.00
977	Pillows, cushions, and mattresses of feathers, with cotton, hemp, or linen covering.....	1.20
978	Pillows, cushions, and mattresses of any other material, with cotton, hemp, or linen covering.....	.20
979	Caps, bonnets, and hats.....	3.00
980	Blond lace, laces, and fringes, woven with beads or metal threads.....	5.00
981	Tassels, cords, twists, and ornaments for curtains and such uses.....	2.00
982	Socks and stockings of lisle and other threads.....	2.40
983	Socks and stockings of lisle and other threads, worked with wool, ramie, or silk.....	3.00
984	Shirts for men, with plain bosoms.....	2.00
985	Shirts for men, with embroidered bosoms.....	3.00
986	Chemises, drawers, and all kinds of underclothing for women.....	2.00
987	Chemises, drawers, and all kinds of underclothing for women, embroidered or trimmed with wool, ramie, or silk.....	3.00
988	Undershirts and drawers for men.....	2.00
989	Mats, etc., for lamps and vases and other uses.....	2.00
990	Carpets and mats for flowerpots, lamps, and other uses, with lace, wool, ramie, or silk trimmings.....	3.00
991	Mats, curtains, and all articles ready-made, not specified.....	1.00
992	Mats, curtains, and all articles ready-made, not specified, with wool, ramie, or silk trimmings.....	1.50
993	Ribbons, cords, and braids, plain without ornaments.....	2.50
994	Belts, garters, and braces, with or without buckles.....	2.50
995	Neckties.....	3.00
996	Lace curtains and tidies.....	4.00
997	Curtains and tidies, lace, trimmed, or embroidered with wool, ramie, or silk.....	5.00
998	Curtains and hangings of damask and other cloths or stuffs.....	2.50
999	Curtains and hangings of damask and other cloths or stuffs, trimmed with wool, ramie, or silk.....	3.50
1000	Curtains of lawn, gauze, or muslin and other cloths, similar.....	3.00
1001	Curtains of lawn, gauze, or muslin and other similar cloths, trimmed with wool, ramie, or silk.....	4.00
1002	Collars, cuffs, and bosoms, plain, for men and women, trimmed or embroidered.....	3.00
1003	Collars, cuffs, and bosoms, plain, for men and women.....	2.00
1004	Scapularies.....	2.50
1005	Tablecloths and napkins.....	1.40
1006	Pants, coats, waistcoats, and any other similar article ready-made, not specified, of cloths mentioned in No. 961.....	1.20
1007	Pants, coats, waistcoats, and any other similar article ready-made, not specified, of cloths mentioned in Nos. 972 and 973.....	3.00
1008	Pants, coats, waistcoats, and any other similar article ready-made, not specified, of cloths mentioned in No. 964.....	1.50
1009	Shawls, fichus, "pelerinas," mantillas, veils, and other similar articles.....	3.50
1010	Shawls, mantillas, fichus, "pelerinas," veils, and other similar articles trimmed with blond lace, embroidered, etc., with wool, ramie, or silk.....	4.50
1011	Handkerchiefs, plain or embroidered.....	3.00
1012	"Redes" and any other similar article.....	.60
1013	Ready-made clothing.....	1.20
1014	Sheets and counterpanes.....	1.20
1015	Sacks or bags.....	.05
1016	Traveling bags, hand bags, and valises.....	1.20
1017	Bedspreads, pillowcases, and pillow shams, of lace or netting.....	3.00
1018	Bedspreads of damask and other similar cloths.....	2.50
1019	Bedspreads of damask and other similar cloths, trimmed or embroidered with wool, ramie, or silk.....	3.50
1020	Embroidery, edging, and insertion.....	5.00

## Tariff of custom dues—Continued.

## IMPORTATION—Continued.

No.		Customs valuation per kilogram.
FOURTH SECTION.—TEXTILES AND MANUFACTURES—Continued.		
II.—LINEN, HEMP CLOTH, AND OTHER FIBERS—Continued.		
3. Manufactures—Continued.		
		<i>Prices.</i>
1021	Embroidery, edging, and insertion, embroidered with wool, silk, or ramie.....	6.00
1022	Linen towels.....	1.50
1023	Towels, of hemp, jute, and other fibers.....	1.00
1024	Dresses, ready-made or in cuts, for women, of linen and other similar cloths.....	2.25
1025	Dresses, ready-made or in cuts, for women, of linen, lawn, and other similar cloths, with silk trimmings.....	4.00
1026	Dresses, ready-made or in cuts, for women, of cloths mentioned in Nos. 967 and 969.....	2.25
1027	Dresses, ready-made or in cuts, for women, of cloths mentioned in Nos. 967 and 969, with silk trimmings.....	5.00
1028	Dresses, ready-made or in cuts, for women, of cloths mentioned in No. 968.....	3.75
1029	Sails of cotton, canvas, or hemp cloth, with their corresponding ropes.....	Free.
III.—WOOLENS AND HORSEHAIR.		
1. Spun threads.		
1030	Cords, all wool or mixed, of all sizes.....	4.00
1031	Worsted or twisted wool, with or without metal thread.....	2.00
1032	Woolen yarn.....	2.00
1033	Wool in skeins for embroidering or crocheting.....	1.20
1034	Woolen yarn for cloth manufacture.....	1.00
2. Woven cloths.		
1035	Alpaca and other similar cloths.....	1.60
1036	Serges and flannel.....	2.50
1037	Cassimeres, broadcloth, flannel, etc., for men's clothing, with or without silk threads or stripes.....	3.00
1038	Cassimeres, mixed with cotton, for men's clothing.....	3.00
1039	Damask.....	2.50
1040	Damask, figured or flowered, in silk or ramie.....	3.00
1041	Gauzes and muslins.....	2.00
1042	Gauzes and muslins, figured or flowered, in silk or ramie.....	3.00
1043	Cloths of all kinds, not specified, for shirts, undershirts, drawers, and for such purposes.....	2.50
1044	Cloths of all kinds, not specified, for shirts, undershirts, drawers, and similar purposes, flowered, striped, or figured, in silk or ramie.....	3.50
1045	Cloth in pieces or rolls, for carpets or furniture covering, and such uses.....	1.20
1046	Serge, ordinary.....	1.50
1047	Mattings or all kinds of cloth for floors.....	.60
1048	Italian cloth, serge, and all other kinds of linings, not specified.....	2.00
1049	Merinos, cashmeres, crepes, "granadinas," and other similar cloths, with or without flowers or figures.....	2.50
1050	Merinos, cashmeres, crepes, "granadinas," and other similar cloths, flowered or figured, in silk or ramie.....	3.00
1051	Netting, tulle, and other similar stuffs, in pieces.....	4.00
1052	Netting, tulle, and other similar stuffs, in pieces, embroidered or worked with silk or ramie.....	5.00
1053	Cloths worked with beads or metal thread.....	3.00
1054	Textures of bristle or horsehair for linings, furniture covering, and such uses.....	1.20
3. Manufactures.		
1055	Fans, wooden, with wooden, rubber, bone, horn, or celluloid frames.....	2.00
1056	Shawls.....	4.00
1057	Shawls, worked with ramie or silk.....	5.00
1058	Carpets, mats, etc.....	1.00
1059	Tidies, lamp mats, etc.....	4.00
1060	Tidies, lamp mats, etc., with ramie or silk trimmings.....	5.00
1061	Bands or belts for men and women.....	3.00
1062	Bands and belts for men and women, with ramie or silk trimmings.....	4.00
1063	Flags.....	3.50
1064	Caps, bonnets, hoods, and head gears.....	4.00
1065	Caps, bonnets, hoods, and head gears, with ramie or silk trimmings.....	6.00
1066	Tassels, rings, fringes, and cords for curtains, lined with any material.....	1.50
1067	Comforters.....	3.00
1068	Socks, stockings, jerseys, and any other piece of ready-made clothing, not specified, of net work.....	2.50
1069	Socks, stockings, jerseys, and any other article of ready-made clothing, not specified, flowered, dotted, striped, or trimmed with ramie or silk.....	3.00
1070	Drawers, undershirts, and any other article of ready-made clothing, not specified, for men and women.....	2.50

*Tariff of custom dues—Continued.*

## IMPORTATION—Continued.

No.		Customs valuation per kilogram.
FOURTH SECTION.—TEXTILES AND MANUFACTURES—Continued.		
III.—WOOLENS AND HORSEHAIR—Continued.		
3. Manufactures—Continued.		
		Pesos.
1071	Shirts of all kinds, including balbriggan .....	2.50
1072	Shirts of all kinds, including balbriggan, with ramie or silk trimmings .....	3.00
1073	Table carpets .....	3.00
1074	Table carpets, mixed with ramie or silk .....	4.00
1075	Girths and surcingles .....	3.00
1076	Elastic ribbons for all uses .....	3.00
1077	Tapes, braids, and other articles for facing or binding clothing .....	2.50
1078	Belts or bands, garters and braces, elastic or not, with or without buckles .....	3.00
1079	Neckties, plain or embroidered, mixed or not, with ramie or silk .....	2.50
1080	Shoe tops, with or without front piece or ornaments .....	1.00
1081	Curtains and hangings of netting, muslin, or lace .....	4.00
1082	Curtains and hangings of muslin, netting, or lace, mixed with ramie or silk .....	5.00
1083	Curtains of damask and other cloths, not specified .....	3.00
1084	Curtains of damask and other cloths, not specified, figured or flowered in ramie or silk .....	4.00
1085	Shawls of all kinds, "pelerinas," etc .....	4.00
1086	Shawls of all kinds, "pelerinas," and other similar articles, with fringes and blond lace, embroidered in ramie or silk .....	5.00
1087	Blankets, bedspreads, cloaks, ponchos, etc .....	.75
1088	Elastic for shoes .....	.70
1089	Laces woven with silk or ramie, or beads, pearls, or metal thread .....	4.00
1090	Scapularies or amulets .....	10.00
1091	Fringes, blond lace, bows, and other articles for trimming .....	4.00
1092	Artificial flowers, leaves, and fruits in pieces, or ready-made crowns and wreaths .....	3.50
1093	Gold braid, silk twists, and all articles of lace work not specified .....	3.50
1094	Gloves .....	4.00
1095	Gloves, mixed with ramie or silk .....	5.00
1096	Saddlecloths for horses .....	1.50
1097	Pants and any other article of men's ready-made clothing, not specified, of cloth mentioned in No. 1035 .....	3.00
1098	Pants and all articles of men's ready-made clothing, not specified, of cloth mentioned in No. 1036 .....	3.75
1099	Pants and all other articles of men's ready-made clothing, not specified, of cloth mentioned in No. 1037 .....	4.50
1100	Pants and all articles of men's ready-made clothing, not specified, of cloths mentioned in No. 1038 .....	4.50
1101	Pants and all other articles of men's ready-made clothing, not specified, of cloth mentioned in No. 1046 .....	2.25
1101A	Umbrellas and parasols, plain .....	1.20
1102	Robes and mats of skins .....	2.00
1103	Sacks, bags, and pillowcases of all kinds .....	2.00
1104	Bedspreads of lace, netting, and crochet .....	4.00
1105	Bedspreads of netting or crochet work, mixed with ramie or silk .....	5.00
1106	Bedspreads of damask .....	3.00
1107	Bedspreads of damask mixed with ramie or silk .....	4.00
1108	Hats for men, women, and children, untrimmed .....	2.00
1109	Hats trimmed with ramie or silk .....	3.00
1110	Parasols trimmed with lace or ramie, or silk trimming .....	1.80
1111	Dresses, ready-made or in cuts, and any other article of ready-made clothing, not specified, of cloth mentioned in No. 1041 .....	4.00
1112	Dresses, ready-made or in cuts, and any other article of ready-made clothing, not specified, of cloth mentioned in Nos. 1041 and 1042, mixed with ramie or silk .....	5.00
1113	Dresses, ready-made or in cuts, and any other article of ready-made clothing, not specified, of cloth mentioned in No. 1049 .....	3.75
1114	Dresses, ready-made or in cuts, and any other article of ready-made clothing, not specified, of cloth mentioned in Nos. 1049 and 1050, mixed with ramie or silk .....	4.00
1115	Boots and all kinds of shoes, with or without front pieces, trimmed or not .....	3.00
IV.—SILKS AND HALF SILKS (RAMIE).		
1. Spun.		
1116	Cords, silk, for clothing or shoes .....	8.00
1117	Cords for all uses, mixed or all silk .....	15.00
1118	Silk for embroidering, or twisted silk on reels .....	2.00
1119	Silk for embroidering, or twisted silk in skeins .....	4.00
2. Textiles.		
1120	Alpaca and "Chinese cloth" for men and women's clothing .....	7.00
1121	Blond laces and other similar goods .....	15.00
1123	Brocades of all classes and tissue .....	10.00
1124	Canton crepe .....	10.00

*Tariff of customs dues—Continued.*

## IMPORTATION—Continued.

No.		Customs valuation per kilo-gram.
FOURTH SECTION—TEXTILES AND MANUFACTURES—Continued.		
IV.—SILKS AND HALF SILKS (RAMIE)—Continued.		
2. <i>Textiles</i> —Continued.		
		<i>Pesos.</i>
1125	Damask and other similar stuffs.....	10.00
1126	Gauzes, muslins, lawns, crape, netting, tulle, and other similar stuffs.....	10.00
1127	Corded silk, gauze, and any other silks for ladies, not specified.....	8.00
1128	Satin, Surah silk, and other similar silks.....	8.00
1129	Serge, Italian cloth, taffeta, and any other cloths for lining.....	8.00
1130	Velvet and corded silk.....	10.00
3. <i>Manufactures</i> .		
1131	Fans of silk, ramie, or plumes.....	6.00
1132	Fans of silk, ramie, or plumes, with monograms or ornaments of precious stones.....	20.00
1133	Shawls.....	10.00
1134	Trimmings of all classes, such as silk twists, gold braid, cords, and other articles of lace work, with or without beads or metal thread.....	8.00
1135	Pillows, cushions, and mattresses of feathers, with woolen, ramie, or silk coverings.....	2.00
1136	Pillows, cushions, and mattresses of any other material, with woolen, ramie, or silk covering.....	.80
1137	Belts of silk gauze, netting, or lace and other similar stuffs.....	10.00
1138	Caps, bonnets, and hats for ladies.....	12.00
1139	Tassels, fringes, bands, cords, etc., for curtains and other uses, with inside of any material.....	7.50
1140	Shoes of all classes.....	6.00
1141	Shirts, undershirts, drawers, socks, and stockings, and any other article of ready-made clothing, knitted, for men, women, and children.....	10.00
1142	Table carpets.....	8.00
1143	Tapes and braids of all classes.....	8.00
1144	Elastic ribbon.....	6.00
1145	Neckties for men and women.....	9.00
1146	Corsets.....	6.00
1147	Curtains of damask or velvet.....	12.00
1148	Curtains of gauze, muslin, netting, or lace work.....	15.00
1149	Elastic for boots and shoes.....	2.00
1150	Laces and fringes, mixed, with beads or metal thread.....	10.00
1151	Scapularies or amulets.....	15.00
1152	Artificial flowers, fruits and leaves, garlands and wreaths, and pieces for same.....	5.00
1153	Pillowcases.....	12.00
1154	Gloves.....	12.00
1155	Bows and other similar ornaments for shoes and clothing.....	10.00
1156	Garters, belts, and braces, with or without buckles, elastic or not.....	6.00
1157	Shawls, hoods, and comforters.....	10.00
1158	Shawls of network or any other work, not specified.....	10.00
1159	Shawls of network, ribbon, braid, or lace.....	10.00
1160	Handkerchiefs, plain, figured, or embroidered.....	8.00
1161	Umbrellas and parasols.....	2.50
1162	Mufflers and shawls.....	10.00
1163	Bedspreads, jackets, pants, and any other piece of ready-made clothing, not specified.....	10.00
1164	Hats for gentlemen.....	10.00
1165	Dresses, ready-made or in cuts, of cloth mentioned in No. 1150.....	12.00
1166	Dresses, ready-made or in cuts, of cloth mentioned in No. 1123.....	15.00
1167	Dresses, ready-made or in cuts, of cloth mentioned in No. 1124.....	15.00
1168	Dresses, ready-made or in cuts, of cloth mentioned in No. 1126.....	15.00
1169	Dresses, ready-made or in cuts, of cloth mentioned in No. 1127.....	12.00
1170	Dresses, ready-made or in cuts, of cloth mentioned in No. 1128.....	12.00
1171	Dresses, ready-made or in cuts, of cloth mentioned in No. 1129.....	12.00
1172	Dresses, ready-made or in cuts, of cloth mentioned in No. 1130.....	15.00
FIFTH SECTION.—PAPER AND ITS MANUFACTURES.		
I.—PULP FOR MANUFACTURE.		
1173	Waste and scraps of paper and compressed pulp, for manufacture of paper, of fibers, cotton, linen, hemp, straw, grass hemp, or wood.....	Free.
II.—STATIONERY.		
1174	Blank books and copy books.....	.30
1175	Engraved copy books and sheets.....	.80
1176	Copy books, Rollin's, Spencerian, and other kinds.....	Free.
1177	Copy books, printed.....	Free.
1178	Books and newspapers.....	Free.
1179	Writing paper and envelopes of all classes, not specified.....	.15
1180	Paper and pasteboard for drawing.....	.10
1181	Wrapping paper, and old newspapers for same purpose.....	.06

*Tariff of customs dues—Continued.*

## IMPORTATION—Continued.

No.		Customs valuation per kilo-gram.
<b>FIFTH SECTION.—PAPER AND ITS MANUFACTURES—Continued.</b>		
<b>III.—MANUFACTURED PAPER.</b>		
		<i>Pesos.</i>
1182	Fans of paper or pasteboard, with advertisements.....	Free.
1183	Playing cards, in packs.....	0.60
1184	Paper bags for packing, advertising cards, and printed matter, for advertising.....	.10
1185	Bags and valises.....	.80
1186	Boxes, of paper or cardboard.....	.20
1187	Masks or false faces.....	1.20
1188	Memorandum books.....	1.00
1189	Cardboard, ordinary.....	.10
1190	Photograph frames of pasteboard.....	.15
1191	Pasteboard patterns, cut or in sheets.....	.25
1192	"Cucuruchos," for flowers, confitures, and other similar articles.....	.60
1193	Collars, cuffs, and false bosoms.....	1.00
1194	Paper, painted, embossed, stained, or colored, plain, figured, or adorned with morocco leather, for binding and other purposes.....	.10
1195	Paper, gilt or silver, velvet-like, or enameled, or imitation.....	.50
1196	Paper, sensitive, or photographic albumenized.....	.40
1197	Blotting or filtering paper.....	.30
1198	Paper for packing, with pictures or commercial advertisements.....	.10
1199	Cards, printed or lithographed.....	.40
1200	All other manufactured paper or pasteboard, not specified.....	.50
1201	Fans, paper or pasteboard.....	.80
1202	Ornaments of all kinds.....	.60
1203	Albums, with wooden, pasteboard, cloth, or skin covers.....	.80
1204	Albums with tortoise-shell, ivory, or mother-of-pearl covers, without or with ornaments, chromos, or photographs.....	1.50
1205	Albums with coverings of any material, not specified.....	1.20
1206	Blank forms, engraved, printed, or lithographed, with copies for writing.....	.50
1207	Pictures, chromos, drawings, and photographs, with or without frames.....	.60
1208	Statues, images, and figures of pasteboard, stone, or papier-maché.....	.40
1209	Labels, printed or not.....	.30
1210	Chinese lanterns for decorating, screens, and other similar articles.....	.30
1211	Flowers, leaves, wreaths, crowns, and material for same.....	2.50
1212	Balloons.....	.50
1213	Toys and games of all classes.....	.50
1214	Maps and charts of all classes.....	Free.
1215	Frames or moldings.....	.60
1216	Articles of papier-maché of all classes, not specified.....	.60
1217	Wafers.....	1.00
1218	Cigarette paper and paper for other uses.....	.15
1219	Tissue paper.....	.40
1220	Wall paper.....	.40
1221	Paper, fancy cut.....	.40
1222	Cloth-lined paper for all uses.....	.10
1223	Paper, "insecticida".....	.10
1224	Music paper.....	Free.
1225	Sheet music.....	Free.
1226	Paper for newspapers, 50 by 75 centimeters, the least.....	Free.
1227	Valises.....	.80
1228	"Viseras".....	.80
<b>SIXTH SECTION.—STRONG BEVERAGES, FERMENTED AND NATURAL.</b>		
1229	Beer of all classes.....	.08
1230	Cider, ginger ale, lemonade, and other similar beverages.....	.05
1231	Cognac, bottled.....	.05
1232	Cognac, put up any other style.....	.08
1233	Cominillo, anisado, gin, and other similar liquors less than 30°, centesimal.....	1.00
1234	Cominillo, anisado, gin, and other similar liquors more than 30°, centesimal.....	.05
1235	Cordial, cherry and brandy, less than 30°.....	.60
1236	Cordial, cherry and brandy, more than 30°.....	.05
1237	Crèmes.....	.05
1238	Champagne.....	.60
1239	Liquors, nonalcoholic or aguardientes, less than 50°.....	.02
1240	Liquors, nonalcoholic or aguardientes, 50° or more.....	.02
1241	Liquors, mixed, not specified, less than 20°.....	.40
1242	Liquors, mixed, not more than 30°.....	.75
1243	Liquors, mixed, more than 30°.....	.05
1244	Wines, sparkling.....	.03
1245	Wines, dry, of all classes, not exceeding 20°, bottled.....	.12
1246	Wines, dry, of any kind, not exceeding 20°, bottled or otherwise.....	.20
1247	Wines, strong, of any kind, bottled, not exceeding 20°.....	.15
1248	Wines, strong, of any class, not exceeding 20°, bottled or otherwise.....	.25
1249	Wines, sparkling, dry or strong, more than 20°.....	.03
1250	Wines of all kinds, dry or strong, more than 20°, not bottled.....	.05
1251	Whisky of all classes, not more than 30°, \$1 per liter.....	.05
1252	Whisky more than 30°.....	.05

*Tariff of custom dues—Continued.*

## IMPORTATION—Continued.

No.		Customs valuation per kilogram.
SEVENTH SECTION.—CHEMICAL AND PHARMACEUTICAL PRODUCTS.		
		Pesos.
1253	Castor oil or palmachristi, almond, linseed, and cod liver oil, not specified	0.15
1254	Oils of fern-flix (male), nutmeg, cola, etc., and other medicinal oils, not specified.	.20
1255	Oils, lubricants, vegetable or animal	.10
1256	Oils, perfumed	.50
1257	Oils, essential, of all classes	9.00
1258	Acetate of iron and lead	.25
1259	Acetate of copper and aluminum	.50
1260	Acetates, not specified	.80
1261	Acids, arsenious, acetic, boric, tannic, tartaric, chlorohydric, carbonic, sulphuric, nitric, citric, oxalic, chromic, tartaric, hydrosulphuric, phosphoric and formico	.20
1262	Acids, not mentioned	.40
1263	Gall apples or nuts	.30
1264	Medicinal waters, mineral, natural, and artificial, and aerated waters	.10
1265	Toilet waters, such as cologne, florida, kananga, bay rum, and others	.30
1266	Dentifrices	.40
1267	Rose and orange flower water	.30
1268	Distilled waters of juniper, lettuce, laurel, cherry, linden, radish, and other similar	.30
1269	Albumen and albuminates	.80
1270	Alkaloids of all classes, not specified	1.00
1271	Camphor	.40
1272	Absorbent cotton with boric, carbonic, hydric, and iodoform	.40
1273	Aloes	.40
1274	Alum	.15
1275	Ammoniac, liquid and concrete	.20
1276	Seldlitz powder, soda seldlitz, fruit salts, Persian sherbet, citrate of magnesia, and other effervescent powders	.50
1277	Arsenates and arsenites of quinine	3.00
1278	Arsenates and arsenites, not specified	.40
1279	Sugar of milk and other medicinals	.60
1280	Sulphur, refined or precipitate	.06
1281	Balsam, crude	.80
1282	Balsam, "de oro"	5.00
1283	Balsams of all kinds, prepared	1.00
1284	Medicinal baths of all kinds	.60
1285	Metallic baths for galvanizing	.80
1286	Caustic in stick or rolls, protoxide of barium and binoxide of barium	.80
1287	Benzoates of all kinds	3.00
1288	Bicarbonate and carbonate of soda	.10
1289	Bicarbonate and carbonate of potassium, crystallized	.60
1290	Medicinal lozenges and pastes	.30
1291	Borate of ammoniac of soda, borax, or atinear, crystallized or powdered	.20
1292	Trusses and bandages of all kinds	1.00
1293	Bromohydrate and bromide of quinine	3.00
1294	Bromides and bromates of all kinds	2.00
1295	Calomel	.20
1296	Cantharis and other caustics	2.00
1297	Capsules, sugarplums, globules, wafers, candies and jellies, gelatines, and medicinal pastes	3.00
1298	Carbolineum or carbolina and bisulphide of carbon or sulphocarbon, for destroying insects	Free.
1299	Carbonates and carbons of magnesia and iron	.25
1300	Carbonate of bismuth, creosote, guayacoyol, litio or litina	2.00
1301	Carbonates of all kinds not specified	.60
1302	Vegetable coal, pure, medicinal, and any other kind	.80
1303	Castoreums of all classes	10.00
1304	"Centeno cornizuelo"	.60
1305	Cerates, medicinal	1.00
1306	Cyanures, hydrocyanates, cyanhydrates, hydroferrocyanates	.40
1307	Cigarettes, medicinal	1.00
1308	Citrate of litio or litina	3.00
1309	Citrates not specified	.50
1310	Chlorate of potash or soda	.30
1311	Chlorates, hydrochlorates, doryhydrates, or muriates, not specified	.60
1312	Chlorates of gold and silver	5.00
1313	Chloral hydrate of quinine	3.00
1314	Chloroform, bromoform, and iodoform	1.00
1315	Indian cholagogue	.50
1316	Collodion of all classes	1.00
1317	Bitter apple flowers, roots, leaves, and seeds, whole or powdered	.30
1318	"Copas de cuasia"	.30
1319	Medicinal barks, whole or cut	.30
1320	Cosmetics of all classes and hair dyes	.60
1321	Cream of tartar	.10
1322	Creosote	1.00
1323	Cubeb and copaiba in any form	.80

*Tariff of custom dues—Continued.*

## IMPORTATION—Continued.

No.		Customs valuation per kilogram.
SEVENTH SECTION.—CHEMICAL AND PHARMACEUTICAL PRODUCTS—Cont d		
		<i>Pesos.</i>
1324	Disinfectants and antiseptics not specified .....	0.50
1325	Dextrine .....	.20
1326	Diatase or "maltina" .....	5.00
1327	Elixirs, liquors, and medicinal solutions of all classes .....	1.00
1328	Plasters of all classes .....	1.00
1329	Emulsion of cod-liver oil, Scott & Bowne's and others .....	.30
1330	Essence of coronado .....	1.00
1331	Essences for perfumery .....	9.00
1332	Court-plaster .....	1.00
1333	Extracts, mild or dry, of sassafras, ipecacuanha, opium, and cantharis .....	5.00
1334	Extracts, liquid or dried, of all classes .....	1.00
1335	Extracts in liquids of all kinds .....	1.00
1336	Malt extracts .....	.50
1337	Ethers, sulphuric or acetic .....	.40
1338	Ethers, not specified .....	.80
1339	"Fenates" of all classes .....	.80
1340	Phosphates and hypophosphates, etc .....	.80
1341	Antiseptic muslins .....	.80
1342	Glycerin .....	.40
1343	Globules or granules, homeopathic and "dosimetricos" .....	2.00
1344	Gluten .....	.50
1345	Medicinal flour of all classes .....	.20
1346	Hydrates of all classes .....	2.00
1347	Iron filings .....	.20
1348	Iron produced by hydrogen .....	2.00
1349	Iron, "dializade" .....	1.00
1350	Lints .....	.80
1351	Iodides, iodihydrates, and iodates .....	2.00
1352	Laundry soap .....	.04
1353	Soap—Windsor and other similar soaps .....	.20
1354	Soap—perfumed for the toilet, and medicinal soaps .....	.40
1355	Sirup of radish .....	.80
1356	Medicinal sirups and other kinds .....	1.20
1357	Juices or saps from plants or fruits .....	1.00
1358	Lactophosphates .....	1.00
1359	Laudanum .....	1.00
1360	Milk for the toilet and medicinal purposes .....	.60
1361	Lycopodium, powdered .....	.60
1362	Copper filings .....	.40
1363	Lead and zinc filings .....	.30
1364	Liniments, fomentations, and embrocations .....	1.00
1365	"Liquen or musgo de Islandia" .....	.30
1366	Magnesia, calcined or oxide .....	.60
1367	Manna .....	.60
1368	Cocoa butter .....	.50
1369	Benzoi butter, pure .....	.50
1370	Lints, supporters and catheters, medicinals and disinfectants .....	.80
1371	Medicines, drugs, and chemical products, including patent medicines of all kinds not specified .....	1.00
1372	Naftaline and naftol .....	.50
1373	Nitrate of silver .....	5.00
1374	Nitrates, subnitrates, and niters of barium, ammonia, lead, sodium, etc. ....	.40
1375	Nitrates, subnitrates, and niters not specified .....	.80
1376	Nitroprussides of all classes .....	3.00
1377	Opium .....	5.00
1378	Oxalates of all classes .....	.80
1379	Oxides not specified .....	.20
1380	Pancreatin, "papaina," pepsin, "papayotina and bromelina" .....	3.00
1381	Chemical paper and plasters .....	1.00
1382	Tooth pastes .....	.40
1383	Lozenges, medical paste, and pills of all classes .....	1.00
1384	Peptonas and petonates .....	1.00
1385	Perfumery of all classes not specified .....	.40
1386	Permanganate and manganate of potash and soda .....	.20
1387	Permanganates and manganates not specified .....	.40
1388	Tooth powder and rice powder .....	.40
1389	Medicinal pomades and ointments of all classes .....	.40
1390	Pomades and ointments for the toilet .....	.40
1391	Caustic potash and soda .....	.05
1392	Salts, Epsom and Glauber's .....	.05
1393	Salts, Rochelle .....	.10
1394	Salt of ammoniac or chloridrate of ammoniac .....	.20
1395	Salicylates of all kinds .....	2.00
1396	Salt peter or nitrate of potash .....	.10



*Tariff of customs dues—Continued.*

## IMPORTATION—Continued.

No.		Customs valuation per kilogram.
<b>SEVENTH SECTION.—CHEMICAL AND PHARMACEUTICAL PRODUCTS—Cont'd.</b>		
		<i>Pesos.</i>
1397	Bags, medical or perfumed .....	0.50
1398	Suet or fat, prepared for drugs .....	.10
1399	Silicates of all kinds .....	.05
1400	Sulphates of all classes not specified .....	.30
1401	Sulphate of quinine .....	1.00
1402	Sulphonates of all kinds .....	1.00
1403	Sulphophenates .....	1.00
1404	Sulphites and sulphidates .....	.30
1405	Suspensories, belts, and garters .....	.80
1406	"Tanatos," of all classes, and tannin .....	.80
1407	Tartar emetic .....	.50
1408	"Tartaratos" .....	.50
1409	Tincture, alcoholic and etheric, of all kinds of official formulas .....	1.00
1410	Tricoferos and tonic for the hair .....	1.00
1411	Valerianate of quinine .....	3.00
1412	Valerianates of all kinds .....	1.00
1412	Vaseline, perfumed, or "saxolina" .....	.50
1413	Hide poison .....	.20
1415	Vinegar, medicinal .....	.30
1416	Wines, medicinal .....	1.00
<b>EIGHTH SECTION.—MACHINERY AND IMPLEMENTS.</b>		
1417	Alemblies (with special permit) .....	Free.
1418	Apparatus for telephones and telegraphs .....	Prohib.
1419	Apparatus for phonographs, cinemetographs, graphophones, and other apparatus .....	.50
1420	Apparatus for making coins .....	Prohib.
1421	Pumps and apparatus for extinguishing fires .....	Free.
1422	Outfits for tintypes and photography .....	.50
1423	Apparatus for reproducing manuscripts .....	Free.
1424	Gymnastic apparatus .....	.05
1425	Apparatus for the expending of aerated beverages .....	.10
1426	Barometers for steam engines and other similar uses .....	Free.
1427	Electric batteries for industrial purposes .....	Free.
1428	Pumps for drawing water .....	Free.
1429	Pumps and "turbinas" .....	Free.
1430	Tubes for incandescent electric light .....	Free.
1431	Condensers, volta .....	Free.
1432	Chronometers .....	1.00
1433	Forges and their accessories .....	Free.
1434	Instruments, astronomical, physical, chemical, and hydraulic, not specified .....	Free.
1435	Instruments, surgical and mathematical, not specified .....	.50
1436	Instruments for surveying .....	.50
1437	Syringes, hypodermic .....	.50
1438	Sewing machines of all classes, needles, and other accessories .....	Free.
1439	Electric machines for medicinal purposes .....	.50
1440	Machinery of all classes and their accessories not specified .....	Free.
1441	Hammers for driving stakes .....	Free.
1442	Metrometers .....	Free.
1443	Metronomes .....	Free.
1444	Microscopes of all classes .....	Free.
1445	Windmills .....	Free.
1446	Motors, steam or animal power .....	Free.
1447	Lightning conductors .....	Free.
1448	Presses and other apparatus for printing, lithographing, and engraving .....	Free.
1449	Tower clocks .....	.05
1450	Clocks, wall and table .....	.70
1451	Clocks, nickel and any other metal .....	.70
1452	Sextants for vessels .....	Free.
1453	Telescopes .....	Free.
1454	Thermometers, clinical .....	.50
<b>NINTH SECTION.—VEHICLES.</b>		
1455	Bicycles and their accessories .....	.60
1456	Carts and trucks for hauling freight .....	.15
1457	Wheelbarrows of all classes and for all uses .....	.20
1458	Cars and wagons for railroads or for agricultural purposes .....	Free.
1459	Carriages and other similar objects not specified .....	.20
1460	Baby carriages .....	.50
1461	Stage coaches and omnibuses for public service .....	.15
1462	Vessels of all classes .....	Free.
1463	Wheels for wheelbarrows and carts .....	.15
1464	Wheels for carriages .....	.20
1465	Velocipedes for children .....	.20

*Tariff of customs dues—Continued.*

## IMPORTATION—Continued.

No.		Customs valuation per kilogram.
TENTH SECTION.—ARMS AND EXPLOSIVES.		
1466	Side arms, such as poniards, daggers, swords, and machetes, with ivory, tortoise shell, or mother-of-pearl handles, with or without guards.	<i>Pesos.</i> 2.00
1467	Side arms, such as poniards, daggers, and swords, without ivory, tortoise shell, or mother-of-pearl handles, with or without guards.	1.00
1468	Firearms, repeating, such as guns and rifles for hunting (with special permit from the Government)	4.00
1469	Firearms, "de piston," such as guns and pistols and parts of same.	.60
1470	Firearms or air guns for parlors, caliber not more than 6 millimeters.	2.00
1471	Firearms, repeating, such as pistols and revolvers.	8.00
1472	Balls, iron or lead, for all classes of firearms for the army, including shells or cartridges for rifles, guns, and revolvers, repeating and any other system.	Prohib.
1473	Walking canes with thongs.	2.50
1474	Bayonets for arms of the army.	Prohib.
1475	Explosive shells.	Prohib.
1476	Cannons and other pieces for the artillery.	Prohib.
1477	Skyrockets and firecrackers, ordinary or Chinese.	.20
1478	Penknives of all classes.	1.20
1479	Knives, without or with points, for art work and other uses.	.50
1480	Machetes, sharpened on both sides or on one side, with guards, and with handles of any material except ivory, tortoise shell, or mother-of-pearl.	1.00
1481	Machetes, ordinary, sharpened on one side.	.50
1482	Dynamite and other similar explosive matter.	Prohib.
1483	Dynamite and nitroglycerin for mines, with special permit from the government.	Free.
1484	Fireworks.	1.00
1485	Fulminants for firearms.	Prohib.
1486	Wicks and fuse for mines.	Free.
1487	Picroxilin or gun cotton, with special permit from the government.	Free.
1488	Powder of all classes.	Prohib.
1489	Sheaths for swords, poniards, daggers, and machetes.	1.00
ELEVENTH SECTION.—MISCELLANEOUS ARTICLES.		
1490	Pincushions.	1.50
1491	Acordeons and concertinas.	.30
1492	Agate and magnets for compasses.	Free.
1493	Magnetic needles for compasses.	Free.
1494	Alcoholometers.	Free.
1495	Sachet bags, perfumed with any matter.	2.00
1496	Air meters, instruments for weighing acids, liquors, sirups, and other similar instruments.	Free.
1497	Frames of wire of any covered metal for hats, ornaments for the head, and other uses.	1.00
1498	Harmoniums of all classes.	.40
1499	Harpes of all classes and other instruments similar and their accessories.	.40
1500	Shellers of coffee and other grains.	Free.
1501	Blue, ultramarine, powdered, or in balls.	.15
1502	Varnishes and polishes of all kinds.	.30
1503	Vermillion.	1.00
1504	Blacking, in paste or liquid.	.10
1505	"Bigotes de maderas," for vessels.	Free.
1506	Billiard tables of any material, and their accessories.	.30
1507	Buttons of any material, covered with cotton or linen.	.70
1508	Buttons of any material, covered with wool, ramie, or silk.	1.00
1509	Brushes for painting, varnishing, or copying.	.50
1510	Shaving brushes.	1.00
1511	Treenails for vessels.	Free.
1512	Musical boxes with cylinder or metal combs.	1.00
1513	Boxes with paints, brushes, etc., and parts of them, for artists.	.30
1514	Capes or cloaks, rubber or tarred, lined with cotton or linen, or any other similar article, for men or women.	1.00
1515	Capes or cloaks, rubber or tarred, with wool or silk lining, and any other similar article, for men and women.	3.00
1516	Carmine.	1.00
1517	Tarpaulins or awnings of cotton, rubber, or tarred, for houses and camps and other uses.	.40
1518	Brushes, tooth, nail, and powder, and other uses, of wood and erin.	1.20
1519	Brushes for the beard, hair, and clothes, with wooden, bone, and horn backs.	.80
1520	Brushes for the whiskers, hair, and clothes, with ivory, tortoise shell, mother-of-pearl, and imitations, or any other material, not specified, with ornaments, with or without cases.	2.00
1521	Brushes, wire, of all kinds, for the hair.	1.00
1522	Brushes, wooden or bristles, for hats, shoes, and horses.	.40
1523	Wax, mineral or paraffin, in ornaments, figures, and other objects not specified.	.25
1524	Cocoanut and coyoil, worked.	2.50
1525	Cola and gelatin for gluing, and glue of any kind.	.20
1526	Colorings in powder, such as white lead, red lead, litharge, and others similar not specified, in mineral state.	.10
1527	Colorings in powder, in original vegetable state.	.15

*Tariff of customs dues—Continued.*

## IMPORTATION—Continued.

No.		Customs valuation per kilogram.
ELEVENTH SECTION.—MISCELLANEOUS ARTICLES—Continued.		
		<i>Pesos.</i>
1528	Colorings of all kinds in tinctures.....	0.70
1529	Colorings of all kinds not specified, prepared in oil.....	.10
1580	Conductors or tubes, clay, for waterworks and similar uses.....	Free.
1531	Cornemuses for vessels.....	Free.
1582	Crowns and wreaths for funerals, and other similar ornaments not specified.....	1.50
1533	Belts, rubber or leather, for steam engines.....	Free.
1534	Belts, rubber or leather, for sewing machines.....	.50
1535	Metal logs or log lines for vessels.....	Free.
1536	Cosmoramas, dioramas, magic lanterns, cinemetographs, and other similar articles, including views.....	.50
1537	Workboxes, with or without articles.....	1.30
1538	Crinolines, etc., and other similar articles of material not specified.....	.80
1539	Frames, of pasteboard, wood, glass, or any other material, for advertisements.....	.30
1540	Cords of all classes not specified.....	2.00
1541	"Cuenta-hilos," for specifying cloths.....	Free.
1542	Hour glasses.....	Free.
1543	Cleets for vessels.....	Free.
1544	Shellers.....	Free.
1545	"Desmoltadoras".....	Free.
1546	"Dulzainas".....	.30
1547	"Enseres" and "utiles" for use, excepting for the mines, subject to the law of November 12, 1892.....	Free.
1548	Passengers' baggage (see arts. 417, 419, 420, and 421 of the Ordenanzas).....	Free.
1549	Essences of liquors, with special permit.....	1.00
1550	Spheres or globes, "terrestres," blue or armillary.....	Free.
1551	Matches of any material not specified.....	.15
1552	Fountains of any material and parts thereof for parks and gardens.....	Free.
1553	Globes (balloons), aerostatic, of materials not specified.....	.50
1554	Grains, cochineal and "purpurina".....	1.00
1555	"Guarda-cabos".....	Free.
1556	Hydrometers.....	Free.
1557	Printing presses and parts thereof.....	Free.
1558	Instruments for horticulture.....	Free.
1559	Musical instruments not specified.....	.30
1560	Games, baseball, cricket, and other similar games not specified.....	.30
1561	Sealing wax.....	.30
1562	Lamps of all classes.....	.25
1563	Chimney cleaners and other articles for similar uses.....	.40
1564	Handles, rubber, for pumps and other uses.....	Free.
1565	Cement for dentists and other uses.....	1.50
1566	Top masts for vessels.....	Free.
1567	Dentists' materials.....	2.00
1568	Models and other articles for use in art.....	Free.
1569	Molds and other articles for use in art.....	Free.
1570	Counterfeit money.....	Prohib.
1571	Automatic puppets and other similar objects of any material.....	1.00
1572	Samples of merchandise, cuttings, without commercial value.....	Free.
1573	Lampblack.....	.10
1574	Levels of all classes, for any use.....	.05
1575	Organs and other musical instruments worked with crank.....	.40
1576	Ornaments for churches, of cotton, linen, or wool, without metal trimming, embroidered or not.....	10.00
1577	Ornaments for churches, of silk or ramie, with or without metal embroidery or trimming.....	15.00
1578	Boilers for making salt or sugar or any other article of industry.....	Free.
1579	Atomizers and perfume bottles.....	.40
1580	Pianos of all classes and parts of same.....	.40
1581	Artists' brushes.....	.80
1582	Dry plates, glass, or of any other material.....	.50
1583	Polvorines ó municiones, of material not specified.....	.80
1584	Dress shields, rubber.....	2.00
1585	Oars, wooden, or of any other material, for vessels.....	Free.
1586	"Ridanchos," iron or galvanized, for vessels.....	Free.
1587	Table salt.....	.01
1588	Life preservers.....	Free.
1589	Seals of all classes.....	1.00
1590	Police whistles.....	Prohib.
1591	Sirups for mixing drinks.....	.15
1592	Callots.....	4.00
1593	Hats, rubber.....	1.00
1594	Soups and gravies.....	.15
1595	Tackles or blocks for vessels.....	Free.
1596	Cloth, rubber, painted or varnished, for carriages and table covers.....	.50
1597	Cloth, varnished or prepared, for walls or floors.....	.25
1598	Writing ink.....	.05
1599	Ink, indelible or stamp.....	.08
1600	Vinegar.....	.05

## CLASSIFICATIONS.

ART. 2. Cloths or articles of cañamo mixed with cotton shall pay as cañamo.

ART. 3. Cloth or articles of linen mixed with (cañamo) or cotton shall pay as linen.

ART. 4. Cloth or articles of wool or hair mixed with other materials of an inferior classification shall pay as wool.

ART. 5. Cloth or articles of ramie or silk mixed with other materials of an inferior quality shall pay as silk.

ART. 6. The liquors and beverages not specified shall pay the duties of those most similar. In general, all packages of wines and liquors not in bottles will pay 25 per cent additional when not specified.

ART. 7. Unspecified parts or pieces of whatever article shall pay as those of the highest of their class—for instance, frames for umbrellas shall pay as silk umbrellas.

ART. 8. For those articles not enumerated in the foregoing classification will pay the duties of those most similar; but if composed of several materials, duty shall be paid according to the highest grade shown.

ART. 9. The merchandise that have been omitted and can not be matched according to the preceding article will be liquidated at 150 per cent above the value of the respective consular invoice, or in default of a consular invoice, upon the valuation of appraisers.

ART. 10. If the merchandise falling under the provisions of the foregoing article prove to be the same as are produced in the country, then the duties will be raised to 200 per cent upon the principal of the invoice. If the unclassified articles consist of elements of art or its benefit, agricultural or industrial works, and impossible to utilize ordinarily, there shall be a rebate of 100 per cent of the principal, respectively.

ART. 11. In the Atlantic coast no duties shall be imposed upon the introduction of rice and wheat flour.

ART. 12. The duties liquidated in conformity to the present tariff shall be paid as provided by the laws governing the collection of customs.

ART. 13. The present tariff law shall go into force on May 1, 1900, and repeals the tariff of July 25, 1888, the executive decrees of December 19, 1891, December 16, 1895, and January 14, 1898, and all other dispositions in opposition thereto.

Given in the national palace of Managua, November 25, 1899.

J. S. ZELAYA.

The Minister of the Treasury:

FELIX P. ZELAYA. R.





















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